

2010

Annual Report of the Municipal Officers of the Town of Carthage Year Ending December 31, 2010

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Annual Report
Of the
Municipal Officers
Of the
Town of Carthage

Year Ending December 31, 2010

Annual Report Of the Municipal Officers Of the Town of Carthage Year Ending December 31, 2010

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Kermit Houghton Sr.

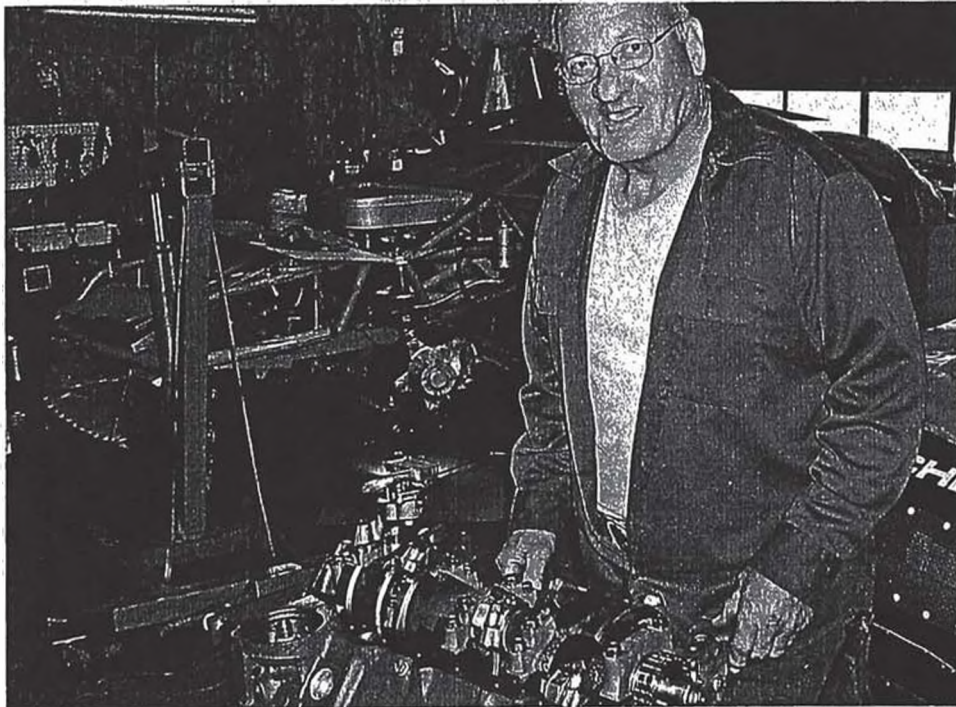
Kermit Houghton was born on a farm in Carthage on January 28, 1932, one of 11 children of Leo and Thelma Houghton. Kermit attended the Carthage School, then served in the Military and the National Guard for 12 years.

He was married to the late Thelma Luce on February 28, 1950 in Dixfield and resided in Carthage where he and his wife raised one son and three daughters. Following Thelma's passing he Married Emily Merrill on June 14, 1999 and now resides in Dixfield, (on the Common Road), where Emily and Kermit enjoy time with their twelve grandchildren, and eighteen great grandchildren which they love very much.

Kermit was a selectman for the Town of Carthage for 10 years and along with long time co-resident Minot Flagg was instrumental in forming the Carthage Snowmobile Club, and was a member of the Fire Department.

During his long time residency in Carthage Kermit held many job positions including Welder at Oxford Paper Company and Bridge Constuction Company. Kermit worked for Tom Dixon and Bill Skidgell as truck driver and was self employed as a logger and he opened T&H Sports Center where he serviced snow machines and Chain saws and to some degree automobiles. This shop to a large degree went hand in hand with some of his favorite hobbies which included stock car racing. Kermit himself raced at OPS, and later his son Kermit Jr. and Grandsons Tommy Tompkins, and Reggie Houghton followed in those footsteps. Kermit loved racing so much that snowmobile racing would fill the void created by winter and his grandchildren Tommy, Gunner, Tanya and Candy raced and received many trophies for their efforts.

Kermit loved hunting and fishing and now enjoys gardening, caring for Bucky, his horse, tending his chickens. And spoiling his cat Fluffy down on the Common.



Town Officers

Clerk

Linda Berry

Selectmen, Assessors and Overseers of the Poor

Stephen Brown '13 Lawrence Blodgett '12 Banaman R. Weston '11

Treasurer

Nancy Blodgett

Tax Collector

Linda Berry

Board of Directors R.S.U.#10

Ronnie Hutchinson '12

Superintendent of Schools

Dr. Thomas Ward

Fire Chief

Kenneth C. Flagg, Jr.

Animal Control Officer

Darcy Berry

Transfer Station Attendant

Edwin Pulk II

Health Officer

Timia Seager

Plumbing Inspector

David Errington

Civil Emergency Preparedness Director

Kenneth C. Flagg, Jr.

Budget Committee

*George Averill Jr.
Hurchial Noyes
Douglas Geis*

*Jan Hutchinson
Kim Dailey*

*James Irish
Roland Skidgell Sr.
Sidney Flagg*

State Senator District 18

*Thomas Saviello 60 Applegate Lane Wilton, Me 04294 287-1505
State Message Center 1-800-423-6900
drtom16@hotmail.com*

State Representative District 93

*Sheryl J. Briggs 72 Poplar Hill Road Mexico, Me 04257 364-5665
House of Representative Message Center 1-800-423-2900
RepSheryl.Briggs@legislature.maine.gov*

TOWN WARRANT

COUNTY OF FRANKLIN, ss.

STATE OF MAINE

To Peter A. Houghton Sr., a resident in the Town of Carthage in said County,
Greetings:

In the name of the State of Maine, you are requested to notify and warn inhabitants of the Town of Carthage, qualified by law to vote in Town affairs, to assemble at the Carthage Town Office Building, in said Town on the 19th day of December A.D. 2011, at 7:00 p.m. to act on the following articles, to wit:

Article 1: To choose a Moderator to preside at said meeting.

Article 2: To see if the Town will vote to elect all Town Officers by nomination from the floor.

Article 3: To choose a Town Clerk for the ensuing year.

Article 4: To choose all necessary Town Officers for the ensuing year.

Article 5: To see if the Town will vote to authorize the Selectmen to arrange for the Plowing and Sanding of Winter Roads to the best interest of the Town.

Recommended: Yes

Article 6: To see if the Town will vote to authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon any such terms as they deem advisable and execute quit claim deeds for such property.

Recommended: Yes

Article 7: To see if the Town will vote to have printed in the Town Report the true list of every taxpayer's account.

Recommended: Yes

Article 8: To see if the Town will vote to use monies from overlay to apply on overdrawn accounts.

Recommended: Yes

Article 9: To see if the Town will vote to authorize the Selectmen at their discretion to lapse unused departmental balances to surplus.

Recommended: Yes

Article 10: To see if the Town will vote to authorize the Town Treasurer with approval of the Selectmen to hire sums of money as may be necessary to pay Town taxes and to issue and negotiate the note or notes of the Town so borrowed to an amount not to exceed in the aggregate of the total levy of the preceding municipal year, as temporary loans, with the interest to be paid from surplus.

Recommended: Yes

Article 11: To see what rate and what date the Town will vote to set for charging interest on all remaining unpaid 2011 taxes.

Recommended: 7%, 30 days after tax commitment

Article 12: To see what sum the Town will vote to raise and appropriate for Wages and Salaries of Town Officials.

Recommended: \$25,000

Article 13: To see what sum the Town will vote to raise and appropriate as a bonus in recognition of the time devoted in behalf of the Town.

Recommended: \$19,000 for the 1st Selectman

Article 14: To see what sum the Town will vote to raise and appropriate for Current Expenses, Office Supplies and Operation of Town Buildings.

Recommended: \$22,000

Article 15: To see what sum the Town will vote to raise and appropriate for maintenance of the Town Office Building.

Recommended: Raise \$2,500

Article 16: To see what sum the Town will vote to raise and appropriate for computer/office equipment for the Town Office Building.

Recommended: \$1000

Article 17: To see what sum the Town will vote to raise and appropriate for Winter Roads, Culverts and Repair of Summer Roads and Bridges.

Recommended: \$10,000

Article 18: To see what sum the Town will vote to raise and/or appropriate for Reconstruction and Tarring of Town Roads and Bridges
Recommended: From Block Grant \$13,448
Raise \$22,000

Article 19: To see what sum the Town will vote to raise and/or appropriate for the purpose of Plowing and Sanding Winter Roads in the Town of Carthage.
Recommended: Raise \$12,000
From Excise Tax \$69,056.91

Article 20: To see what sum the Town will vote to raise and/or appropriate for Town Bridges.
Recommended: From Block Grant \$1000

Article 21: To see what sum the Town will vote to raise and appropriate for the Carthage Fire Company.
Recommended: \$15,000

Article 22: To see what sum the Town will vote to raise and appropriate for street lighting services.
Recommended: \$1,600

Article 23: To see what sum the Town will vote to raise and appropriate for animal control.
Recommended: \$750

Article 24: To see if the Town will vote to raise and appropriate \$8832 to subsidize ambulance service for the Town of Carthage.
Recommended: Yes

Article 25: To see what sum the Town will vote to raise and/or appropriate for Sanitation.
Recommended: Raise \$31,500

Article 26: To see what sum the Town will vote to raise and/or appropriate for the sanitation truck replacement reserve fund.
Recommended: Raise \$1000

Article 27: To see if the Town will vote to raise and appropriate \$738.40 for the Sandy River Waste Recycling Association.
Recommended: Yes

Article 28: To see what sum the Town will vote to raise and appropriate for the care of cemeteries.

Recommended: \$600

Article 29: To see what sum the Town will vote to raise and appropriate for care of the poor.

Recommended: \$1000

Article 30: To see if the Town will vote to raise and appropriate the sum of \$1217 for dues to the Maine Municipal Association.

Recommended: Yes

Article 31: To see if the Town will vote to appropriate monies received from the State for registration of snowmobiles to the Webb River Valley Snowmobile Club for the purpose of maintaining their snowmobile trails, to be open to the use of the public while snow covered, and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable, for that purpose.

Recommended: Yes (\$582.56)

Article 32: To see what sum the Town will vote to raise and appropriate for youth recreation.

Recommended: \$1000

Article 33: To see if the Town will vote to raise and appropriate \$300 for Safe Voices (Abused Women's Advocacy Project).

Recommended: Yes

Article 34: To see if the Town will vote to raise and appropriate \$1,000 for dues to the Androscoggin Valley Council of Governments.

Recommended: Yes

Article 35: To see if the Town will vote to raise and appropriate \$200 for the Ludden Memorial Library.

Recommended: Yes

Article 36: To see what sum the Town will vote to raise and appropriate in addition to the \$5500 appropriated previously towards updating the Veterans Memorial.

Recommended: Raise \$1500

Article 37: To see if the Town will vote to raise and appropriate \$1500 for the River Valley Growth Council.

Recommended: Raise \$1250

Article 38: To see if the Town will vote to raise and appropriate \$250 for the Franklin County Chamber of Commerce.

Recommended: Yes

Article 39: To see if the Town will vote to raise and appropriate \$150 for the River Valley Chamber of Commerce.

Recommended: Yes

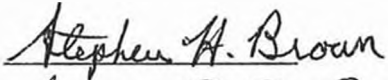
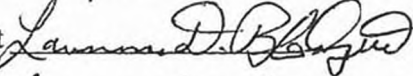

Article 40: To see if the Town will vote to raise and appropriate the sum of \$1,040 for Community Concepts, Inc. to provide a local match and help defray the cost and maintain services provided to residents of the town.

Recommended: Yes

Article 41: To see if the Town will vote to increase the amount of money for legal representation in the previously initiated declaratory action to establish ownership of the "Town Lots" (Lot 8 in Range 4 and Lot 8 in Range 5).

Recommended: Additional \$5000

Given under our hands at Carthage, this 5th day of
December, A.D. 2011

Stephen H. Brown 
Lawrence D. Blodgett 
Banaman R. Weston 

SELECTMEN OF CARTHAGE

The registrar will be at the Community Hall for one half hour before Town Meeting for the purpose of registration of new voters.

REPORT OF THE TOWN CLERK
FOR THE YEAR ENDING DECEMBER 31, 2010

DOG LICENSES ISSUED

KENNEL'S..... 0
SPAYED/ NEUTERED..... 40
MALE/ FEMALE..... 16

VITAL STSTISTICS

BIRTHS RECORDED..... 6
MALES..... 3
FEMALES..... 3

MARRIAGES RECORDED.....6

DEATHS RECORDED..... 11

RESPECTLY SUBMITTED
LINDA BERRY
TOWN CLERK

REPORT OF THE HEALTH OFFICER

For the year ending December 31, 2010

No communicable diseases reported.

No complaints of improper sewerage.

Residents are encouraged to contact the Health Office
to **report communicable diseases** and sewerage
disposal situations that may present health hazards.

Respectfully submitted,
Timia Seager
Local Health Officer
Phone: 562-4987

REPORT OF THE PLUMBING INSPECTOR

Fiscal year ending: December 31, 2010

The following is my report as plumbing inspector for the year.

A total of three permits were issued and inspected.

None were for internal plumbing.

Three were for subsurface wastewater disposal systems.

Respectfully,
David Errington
L.P.I. #0769

**REPORT OF THE SHORELAND CODE ENFORCEMENT
OFFICER**

For the year ending December 31, 2010

There were no shoreland zoning permit applications

Respectfully,
Banaman R. Weston

SUSAN M. COLLINS
MAINE

IRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2893 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
HOMELAND SECURITY AND
GOVERNMENTAL AFFAIRS,
RANKING MEMBER
APPROPRIATIONS
ARMED SERVICES
SPECIAL COMMITTEE
ON AGING

January 14, 2011

Town of Carthage
703A Carthage Road
Carthage, ME 04224

Dear Town of Carthage:

As the new session of Congress began, I was honored to become the longest, currently serving member of the U.S. Senate to have never missed a roll call vote. As the 111th Congress ended, I cast my 4,563rd consecutive vote. It is a privilege to represent you in Washington, D.C. and I appreciate this opportunity to share some of my recent work as we look forward to the opportunities and challenges that lie ahead in the 112th Congress.

Creating jobs and strengthening our economy remain our nation's most pressing challenges. Far too many families and individuals throughout Maine and our nation are still suffering from a sluggish economy and high unemployment. That is why it was so vital for Congress to extend the 2001 and 2003 tax relief laws. I strongly supported a two-year extension because allowing these laws to expire would have resulted in one of the largest tax increases in our nation's history, and job killing tax hikes could well have plunged our economy deeper into recession.

Last year, I spoke to small business owners throughout Maine who told me that a tax increase could result in a loss of jobs and threaten the viability of their businesses. It is good news that Congress passed the two-year extension of these tax relief laws before 2010 came to a close, providing more certainty to businesses and relief for all taxpayers.

After years of repeated but unsuccessful attempts by the Maine delegation to address the federal truck weights law, I authored a successful truck weights pilot program in 2009 that was in effect for one year. The pilot program permitted trucks weighing up to 100,000 pounds to travel on Maine's federal interstates, where these trucks belong, rather than being diverted to secondary roads, through small communities, downtown areas, and school zones. The benefits have been evident: improved safety, lower costs, reduced energy use, and reduced emissions. I was disappointed that the U.S. House of Representatives failed to take action either to extend the pilot program or to make it permanent. Making the truck weights program permanent will be one of my top priorities this year and will be the first bill I introduce in the new Congress.

The President signed into law a number of bills that I authored or coauthored. I was proud to join Senator Joe Lieberman in leading the effort to repeal the so-called "Don't Ask, Don't Tell" law that applied to our armed forces. This long-overdue repeal enables the U.S. to join 35 of our closest allies in welcoming the military service of any qualified individual who is willing and capable of serving our country.

My efforts to counter the smuggling of illegal drugs across the Canadian border into Maine, and vice versa, were advanced when the President signed the "Northern Border Counternarcotics Strategy Act." I was the lead Republican sponsor of this law, which requires the Office of National Drug Control Policy to develop a counternarcotics strategy similar to that of the Southwestern border in collaboration with our Canadian partners. The Senate Homeland Security Committee also conducted an extensive investigation into the Fort Hood terrorist attack. We will soon release a report with recommendations on how to reduce the possibility of such an attack in the future.

PRINTED ON RECYCLED PAPER

Former Senator Evan Bayh and I authored a new law that establishes a new Advisory Council to develop a national plan for combating Alzheimer's disease. For the first time, this law charges federal agencies to develop a strategy to advance efforts to fight this devastating disease, at no additional cost to taxpayers. As far too many people know, Alzheimer's disease inflicts pain and hardship on families, and costs Medicare and Medicaid billions, yet our nation has been lacking a national strategy to focus on this disease.

Maine's natural resource industries are essential to our prosperity. Last October, along with other Delegation members, I testified at an International Trade Commission hearing that resulted in a ruling that Chinese and Indonesian paper companies had been engaging in illegal trade that is unfair to our domestic industry. During the debate on the Food Safety Modernization Act, I successfully advocated for an amendment, backed by Maine's small and organic farmers, to protect our small farms from excessive regulation.

In my ongoing efforts to save jobs in Maine, I succeeded in convincing the EPA to rework regulations known as "boiler MACT" in a manner that protects the environment and public health without jeopardizing jobs in the forest products industry. I also authored successful legislation to provide small contractors more time to comply with EPA lead-based paint regulations. The high fines for non-compliance would have put many small contractors in Maine out of business.

Working with the University of Maine, I helped advance the development of deep water, off-shore wind energy. Last summer, Energy Secretary Steven Chu visited UMaine at my request, which resulted in an announcement that the Department would dedicate \$20 million to develop and test deepwater offshore wind technologies. UMaine remains on the cutting edge of this work, which has the potential to create 15,000 jobs.

I secured funding for a number of important transportation projects in 2010. For example, following my request, U.S. Transportation Secretary Ray LaHood announced that the Department would award \$10.5 million for Maine's effort to save freight railroad service in Northern Maine, and \$20 million for the rehabilitation of the Memorial Bridge between Kittery and Portsmouth.

As a member of the Senate Armed Services Committee, I worked to ensure that our men and women in uniform have the resources and support they need to protect our freedom. In 2010, I supported efforts to improve health care and other services for our military personnel and veterans, and authored key provisions to strengthen our national defense by supporting the vital work at Bath Iron Works, the Portsmouth Naval Shipyard, Pratt & Whitney, the Maine Military Authority, and other Maine industries. Following my letter last year to the President's top budget official urging him to include increased funding for the DDG-51 program in next year's budget, Defense Secretary Gates recently announced that the Pentagon would seek an additional DDG-51 in its five-year budget.

The 112th Congress will bring extraordinary challenges as we work to improve the economy, lower the unemployment rate, seek ways to reduce federal spending to bring the federal debt under control, and debate a host of other important issues. I am grateful for the opportunity to serve Carthage and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Lewiston Office at (207) 784-6969, or visit my website at <http://collins.senate.gov>. May 2011 be a good year for your family, your community, our state and our nation.

Sincerely,

A handwritten signature in black ink that reads "Susan Collins". The signature is fluid and cursive, with the first name "Susan" and last name "Collins" clearly distinguishable.

Susan M. Collins
United States Senator

MICHAEL H. MICHAUD
2ND DISTRICT, MAINE

WASHINGTON OFFICE
1724 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
PHONE: (202) 225-6306
FAX: (202) 225-2943
www.michaud.house.gov

Congress of the United States
House of Representatives
Washington, DC 20515

January, 2011

COMMITTEES:
VETERANS' AFFAIRS
SUBCOMMITTEE ON HEALTH
CHAIRMAN

TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT
SUBCOMMITTEE ON RAILROAD, PIPELINES
AND HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT,
PUBLIC BUILDINGS AND
EMERGENCY MANAGEMENT
SMALL BUSINESS
SUBCOMMITTEE ON RURAL AND URBAN
ENTREPRENEURSHIP
SUBCOMMITTEE ON FINANCE AND TAX

Dear Carthage residents and friends,

Maine continues to face many challenges. As I travel across our state, I am inspired by stories of innovation and entrepreneurship, yet there is much more we need to do to improve our economy and create jobs.

That is why I am working so hard to improve our nation's trade policies and ensure that Mainers are competing on a level playing field. I was especially pleased that the International Trade Commission found in favor of U.S. paper manufacturers and their workers who filed a petition against Chinese and Indonesian companies that illegally dumped subsidized paper into our market. I worked hard to support this petition, and the tariffs that now apply to these imports will help keep Maine companies competitive and allow them to create and retain good paying jobs.

Our state is also making important strides in developing the types of jobs and economic opportunities that can only be done here in Maine. For example, when Eastport partnered with a U.S.-based company to act as an embarkation port for 500 dairy heifers heading to Turkey, congressional efforts were able to help cut through red tape and bureaucratic challenges. Moreover, the entire bipartisan congressional delegation has successfully urged the federal permitting agency to begin the process for a long-term certification of the Port of Eastport as a livestock exportation facility.

To that end, I cosponsored and helped pass into law last year the "America COMPETES Act," which will create jobs through innovative technology loan guarantees for small and mid-sized manufacturers. I was pleased that two amendments I offered also made it into the final bill ensuring that when implementing the bill federal agencies work together to prioritize the needs of small businesses and that those communities most hurt by our trade agreements will be given special consideration. There are too many small businesses that are struggling to survive, and we must listen to these independent owners when they tell us what they need to grow and create jobs.

However, my biggest commitment is to quality constituent services. Please do not hesitate to contact me at my Lewiston office at 207-782-3704 or by emailing me through my website at www.house.gov/michaud. While on my website, I also encourage you to sign up for occasional e-mail updates on issues important to Mainers and to join me on Facebook or Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud
Member of Congress

BANGOR:
6 STATE STREET, SUITE 101
BANGOR, ME 04401
PHONE: (207) 942-6935
FAX: (207) 942-5907

LEWISTON:
179 LEBRON STREET, GROUND FLOOR
LEWISTON, ME 04240
PHONE: (207) 782-3704
FAX: (207) 782-5330

PRESQUE ISLE:
445 MAIN STREET
PRESQUE ISLE, ME 04769
PHONE: (207) 764-1036
FAX: (207) 764-1060

WATERVILLE:
16 COMMON STREET
WATERVILLE, ME 04901
PHONE: (207) 873-5713
FAX: (207) 873-5717



Annual Report to the Town of Carthage
A Message from Senator Thomas Saviello

January 2011

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate, and I am grateful for the trust you have placed in me to work for the betterment of this community and our region.

The State of Maine, like many of us, is experiencing tough economic times. Currently the state is facing an estimated \$800 million revenue shortfall for the next two-year budget. In order to bring the budget into balance, the Governor, along with the Legislature, must make some significant changes in the way state services are delivered and how taxpayer money is spent. We are committed to crafting a budget that adjusts the growth of state government, prioritizes core services like public health and safety, education, a safety net for our most vulnerable citizens, and our transportation infrastructure. Despite the challenges we face, this is an opportunity to retool state government, reduce the size of the bureaucracy, carefully review the effectiveness of current programs, and set Maine on the right course.

One of our first orders of business when the 125th Legislature convened in December was the passage of LD 1, *An Act To Ensure Regulatory Fairness and Reform*. The bill recognizes that one of the biggest impediments to job creation and keeping our young people in Maine is the regulatory burden the state currently imposes on business. Given this, LD 1 proposes to reach out to businesses and workers to identify duplicative and unnecessary regulations and eliminate or propose changes to these regulations in order to improve the business climate and encourage job creation and retention and expand opportunities for Maine people. I am proud that the legislative leadership has asked me to serve on this committee.

I am hopeful that by reducing state spending, prioritizing our wants and needs and developing strategies for improving our business environment, we can put Maine back on track toward prosperity and create the opportunities that will keep our young people here in Maine.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to help in any way that I can. I can be reached in Augusta at 287-1505 or by e-mail at drtom16@hotmail.com.

Sincerely,

Thomas Saviello
Maine State Senator



MESSAGE TO THE CITIZENS OF CARTHAGE

December, 2011

Dear Neighbors:

It is an honor to continue to serve as your representative to the Maine Legislature. Continued budget constraints and reductions in federal funding have demanded further searches for efficiencies and the need for more difficult choices this year. As the Legislature finishes the first half of session, I hope to hear from many of you with comments, suggestions and opinions on the many tough decisions our state must make.

As a member of the Inland Fisheries and Wildlife Committee, I am very concerned about the future of our outdoors economy in light of the significant budget shortfall that Maine faces today. Just as we are all tightening our budgets at home and looking for ways to spend our personal dollars more effectively, state government is going to have to find further efficiencies and rethink the way we support our outdoor heritage.

Aside from my work on the Legislature's Inland Fisheries and Wildlife Committee and in considering the hundreds of bills that are moving through the House each day, I also feel it's my responsibility to bring ideas from our community to the State House. For instance, I was very proud to introduce legislation to honor Vietnam veterans.

I am deeply humbled by your trust in me to be your representative in Augusta. Please feel free to contact me directly to share your concerns and opinions about pending legislation. You may reach me at home at 364-5665, or in Augusta at 1-800-423-2900. Your input allows me to more accurately represent your views, as we discuss these vital issues.

Sincerely,

A handwritten signature in cursive script that reads "Sheryl J. Briggs".

Sheryl J. Briggs
State Representative

Message from Dr. Thomas J. Ward Superintendent of Schools

Dear RSU #10 Community Members,

I am very pleased to inform you that the Western Foothills Regional School Unit #10 serving the twelve communities of Buckfield, Byron, Canton, Carthage, Dixfield, Hanover, Hartford, Mexico, Peru, Roxbury, Rumford, and Sumner is in its third year of existence. We are off to a great start throughout the RSU. The facilities all look great thanks to the hard work of our outstanding custodial and maintenance crews. Once again this summer we have made many repairs and upgrades in each of the schools. We could not have done this without the support of all of our communities through the budget process in very difficult times. As you know for the third year in a row we made extreme cuts to keep the overall budget at the same level.

We are very excited about the opportunities that lie ahead for us as an RSU. I am very pleased that all twelve towns approved the budget for 2011-12 by a good margin.

Thank you again for your support of our children and the Western Foothills RSU #10 school district.

Dr. Tom Ward
Superintendent of Schools
RSU #10

Sandy River Recycling Association

Report for 2010

The Member Towns of the Sandy River Recycling Assoc. (SRRA) recycled 1,282.9 tons of material an increase of 80.8 tons from 2009.

The price for most recycled materials has remained fairly strong in the last three - quarters of 2010. We received \$126,479. in revenue from the sale of recyclables this year, an increase of \$65,376. from 2009. Even with the increase in revenue and the reduction of our budget by 8.95% , the Directors thought it prudent to increase the cost per ton from \$45. to \$52. per ton, an increase of \$7. per ton. This fee includes transportation and processing of recyclables and is well below the cost of disposal of municipal solid waste.

Operating costs for 2010 were \$223,037. this was \$5,763. under a budget of \$228,800. We also expended \$14,774. from our capital reserve for repair of containers and to cover the loss of revenue from last year.

We received 36.4 tons of food scraps for composting this year from Aramark (UMF) and the Mallett School and sold about \$250 worth of compost to area residents this past year. We are currently looking into expanding the compost project to other area schools.

Our web site up is and running at www.sandyriverrecycling.org . Please log on and take a look. The site is very informative and we hope will give people tips on recycling and answers to questions they may have. There are also links to other sites that people may find informative and interesting.

Please feel free to call SRRA's office at 778-3254 or e-mail us at srra@megalink.net if you have any questions about recycling, composting or municipal solid waste.

Respectfully Submitted

Ron Slater mgr. SRRA

COMPLETE LIST OF TAXES ASSESSED IN 2010
as of December 1, 2011

B (Blind Exemption deducted \$58.80)
V (Veterans Exemption deducted \$88.20)
H (Homestead Exemption deducted \$147.00)
T (Included land classified under Tree Growth Law)
O (Included land classified under Open Space Law)

Name		PAID	UNPAID
Ackley, Allen L.		\$586.25	\$0.00
Adams, Bruce / Maureen Adams	T	\$948.42	\$0.00
Akerley, Jeffrey N. / Susan M. Akerley		\$0.00	\$319.10
Alfieri, Lee Paul / Janet M. Alfieri		\$2,001.70	\$0.00
Andziulewicz, Mary-Ann	H	\$1,349.06	\$0.00
Andziulewicz, Mary-Ann		\$214.33	\$0.00
Arsenault, Alton P. / Beverly Arsenault	H	\$1,580.68	\$0.00
Arsenault, Alton P. / Beverly W. Arsenault		\$340.48	\$0.00
Austin, Gregory J.		\$1,430.26	\$0.00
Averill, Barry / Pamela Averill	H	\$909.69	\$0.00
Averill, George E. Jr.	H	\$1,854.60	\$0.00
Averill, George E. Jr.		\$659.85	\$0.00
Averill, George E. Jr.		\$113.70	\$0.00
Averill, George Jr.		\$182.41	\$0.00
Averill, Jennifer	H	\$498.93	\$0.00
Baptist, William D. / Jayne E. Simmons		\$0.00	\$690.50
Baril, Mark / Patricia A. Brousseau Baril		\$0.00	\$163.07
Barnett, Jason K.		\$758.58	\$0.00
Barnett, Troy / Alice Barnett	T	\$151.62	\$0.00
Beck Inc, Beck &		\$551.54	\$0.00
Belanger, Maurice A. / Bernadette L. Belanger		\$1,152.95	\$0.00
Benner, Paul R.	H	\$999.01	\$0.00
Benner, Philip A. Jr. Heirs		\$24.68	\$0.00
Benner, Rose-Heirs		\$1,429.63	\$0.00
Berry, Alton		\$283.64	\$0.00
Berry, Candice A. / Sidney L. Berry	H	\$1,358.76	\$0.00
Berry, Donna	T	\$455.66	\$0.00
Berry, Donna	T	\$1,450.03	\$0.00
Berry, Donna	T	\$108.29	\$0.00
Berry, Donna	T	\$481.70	\$0.00
Berry, Donna / Edmond Berry Sr.		\$1,296.33	\$0.00
Berry, Edmond R. Jr. / Berry, Darcy S.		\$262.90	\$0.00
Berry, Edmond R. Jr. / Darcy Berry	H	\$2,057.12	\$0.00
Berry, Edmond R. Jr. / Darcy S. Berry		\$659.00	\$0.00
Berry, Edmond R. Sr / Scott B. Berry / Edmond R. Berry Jr.		\$764.00	\$0.00

Berry, Edmond R. Sr / Scott B. Berry / Edmond R. Berry Jr.		\$830.01	\$0.00
Berry, Edmond R. Sr.	T	\$205.37	\$0.00
Berry, Edmond R. Sr./ Scott Berry / Edmond R. Berry Jr.		\$385.66	\$0.00
Berry, Edmond R. Sr./ Scott B. Berry / Edmond R. Berry Jr.		\$113.70	\$0.00
Berry, Edmond R. Sr. / Scott B. Berry / Edmond R. Berry Jr.		\$495.68	\$0.00
Berry, Edmond R. Sr. / Scott Berry / Edmond R. Berry Jr.	T	\$846.75	\$0.00
Berry, Edmond R. Sr. / Scott B. Berry / Edmond R. Berry Jr.	T	\$53.88	\$0.00
Berry, Edmond R. Sr. / Scott Berry / Edmond R. Berry Jr.	T	\$338.38	\$0.00
Berry, Edmond R. Sr. / Berry, Scott B. / Berry, Edmond R. Jr.	T	\$662.19	\$0.00
Berry, Edmond R. Sr. / Berry, Scott B. / Berry, Edmond R. Jr.		\$875.75	\$0.00
Berry, Edmond R. Sr. / Donna Berry	T	\$637.60	\$0.00
Berry, Edmond R. Sr. / Donna Berry	H	\$2,191.41	\$0.00
Berry, Glenwood		\$368.09	\$0.00
Berry, Glenwood	H	\$636.39	\$0.00
Berry, Janice	HV	\$897.13	\$0.00
Berry, Joseph	H	\$241.95	\$0.00
Berry, Roger Jr. / Berry, Kelly	H	\$912.63	\$0.00
Berry, Roger Sr. / Barbara Berry	H	\$0.00	\$758.20
Berry, Scott B. / Berry, Linda	H	\$2,108.76	\$0.00
Berry, Sherwood	H	\$0.35	\$0.00
Berry, Wanda	H	\$89.67	\$0.00
Berry, Wayne A. / Judith L. Berry		\$376.05	\$0.00
Berry, Willis C.	H	\$0.00	\$625.82
Bisson, James / Bisson, Cindy		\$695.91	\$0.00
Blaisdell, Scott / Bruce E. Blaisdell / JayBlaisdell, JoyBlaisdell		\$248.87	\$0.00
Blodgett, Minnie E.	HV	\$996.34	\$0.00
Blodgett, Nancy S. / Lawrence D. Blodgett	H	\$635.23	\$0.00
Bond, Robert / Ang Bond	T	\$639.85	\$0.00
Bott, John C.		\$318.75	\$0.00
Bottling Group LLC		\$3.60	\$0.00
Bowie, Benjamin T. Sr. / Gertrude M. Bowie	H	\$1,406.42	\$0.00
Bowie, Brandon	H	\$289.59	\$0.00
Bowie, Melody	H	\$0.00	\$555.04
Bradbury Inc., Clinton		\$275.21	\$0.00
Bradbury, Calvin	H	\$0.00	\$1,954.59
Bradbury, Calvin M.		\$0.00	\$4,013.79
Bradbury, Clinton		\$246.81	\$0.00
Bradbury, Clinton G		\$240.12	\$0.00
Bradbury, Clinton G.	T	\$593.15	\$0.00
Bradbury, Danny F. / LeeAnn Bradbury	H	\$804.56	\$0.00
Bradeen, Adam D.		\$0.00	\$102.77
Bradeen, Archie A.		\$356.41	\$0.00
Bradeen, Archie A. Jr.		\$126.58	\$0.00
Bradeen, Archie Sr. / Virginia Bradeen		\$33.27	\$0.00
Bradeen, Donald R Jr.		\$12.88	\$0.00

Bradeen, Thomas D.		\$0.00	\$102.77
Bradeen, Veldessor / Barbara Bradeen	H	\$1,616.43	\$0.00
Brousseau, Garry A. / Melodye L. Spencer Brousseau		\$91.67	\$216.56
Brown, April J. / Berton G. Brown		\$592.01	\$0.00
Brown, Asa	H	\$1,294.05	\$0.00
Brown, Elwin	T	\$91.20	\$0.00
Brown, Elwin / Linda Brown	HT	\$2,268.80	\$0.00
Brown, Elwin / Linda Brown	T	\$216.47	\$0.00
Brown, Mark A. / Tammy W. Brown	H	\$2,466.69	\$0.00
Brown, Mark A. / Tammy W. Brown		\$21.46	\$0.00
Brown, Stephen		\$530.91	\$0.00
Brown, Stephen / Laurie Kennedy; R. & A. Keith / P. & S. Keith	T	\$1,228.54	\$0.00
Brown, Stephen H		\$189.68	\$0.00
Buck, Llewellyn E / Wayne F. Buck Sr.	T	\$489.77	\$0.00
Burgess, Scott / Bethany Burgess	H	\$0.00	\$540.23
Burgess, Scott R. / Bethany M. Burgess		\$0.00	\$450.70
Burky, Elton A. Trust		\$160.92	\$0.00
Burky, Elton A. Trust		\$1,045.33	\$0.00
Burnham, Alan D.	H	\$323.99	\$0.00
Burnham, Alice		\$0.00	\$309.85
Burnham, Frank M.		\$0.00	\$8.80
Burnham, Frank M. / Janyce M. Burnham	H	\$0.00	\$1,622.75
Burnham, Frank Michael & Janyce M.; R.J. & A.A. Gauthier	T	\$0.00	\$338.79
Burnham, Frank Michael / Janyce May Burnham		\$0.00	\$297.23
Burnham, Harold P II	T	\$144.45	\$0.00
Buxbaum, Donald / Kristen Buxbaum		\$0.00	\$1,104.54
Cameron, Robert C. Jr.		\$222.26	\$0.00
Carrier, Clarice	HVT	\$1,711.33	\$0.00
Carrier, Germaine	H	\$0.00	\$1,846.98
Carrier-Demarkles, Bernadette		\$76.93	\$0.00
Carter, Heidi A. / Wayne K. Hewett	H	\$1,786.48	\$0.00
Carver, Donald B. Jr. / Raymond Carver		\$762.03	\$0.00
Carver, Harold E.	T	\$743.63	\$0.00
Carver, Monica	H	\$0.00	\$0.00
Carver, Robert Keith	H	\$439.87	\$0.00
Carver, Robert L. / Brenda F. Carver	H	\$598.41	\$0.00
Casey, Gene M.		\$921.39	\$0.00
Central Maine Power Co.		\$7,446.92	\$0.00
Cerullo Sr., Joseph M / Ellen M. Cerullo		\$366.52	\$0.00
Child, Lorna N. / John C. Child	HV	\$506.06	\$0.00
Child, Patricia	H	\$0.00	\$626.96
Clark, Patricia	H	\$152.17	\$0.00
Clemens, Alfred S. Jr.; Cheryl Libby; Susan Marceau; Cassie Marceau	HV	\$1,008.36	\$0.00
Closson, Siong Chin P.		\$103.84	\$0.00
Cochran, Douglas E. Jr.	H	\$1,346.05	\$0.00

Cochran, Keith / Christine Cochran	H	\$0.00	\$1,584.13
Coffin, David G.		\$215.65	\$0.00
Coletti, Peter / Cathy Coletti		\$368.37	\$0.00
Collins, Peter J. / Collins, Elizabeth M.	T	\$174.65	\$0.00
Collins, Peter J. / Collins, Elizabeth M.	T	\$60.08	\$0.00
Conley, Paul W. / Pamela A. Conley	H	\$401.84	\$0.00
Coulombe, Roger L. / Tina L. Coulombe	H	\$781.75	\$0.00
Couture, Brian P / Tonya King		\$380.58	\$0.00
Cox, Michael / Michelle Cox		\$676.20	\$0.00
Crutchfield, David T. / Katherine S. Crutchfield	H	\$1,786.29	\$0.00
Curtis, Joseph Franklin / Shelly Mae Curtis		\$152.34	\$0.00
Daigle, Bradley, Gregory, Gary; K. Madero; B. Desroches; S. Hutchinson		\$527.42	\$0.00
Daigle, Gary / Pamela Daigle		\$325.03	\$0.00
Dailey, Kim E. / Mary M. Dailey	H	\$1,743.23	\$0.00
Daley, Thomas / Linda Daley		\$376.32	\$0.00
Davis, Dale C. / Davis, Wendy A.	VT	\$1,368.70	\$0.00
Deane, Wilfred J Jr / Teresa E Deane		\$426.01	\$0.00
DeBiasio, Earnest / Sherry DeBiasio		\$608.74	\$0.00
DeMars, Kenneth / Lisa M. DeMars	H	\$0.00	\$618.14
DePalma, Kenneth A.	HB	\$177.09	\$0.00
DePalma, Robert A. / Wanda S. DePalma	H	\$690.50	\$0.00
Dickson, Robert K.		\$75.12	\$0.00
DirectTV Inc.		\$147.84	\$0.00
DISH Network LLC		\$53.51	\$0.00
Doherty, Thomas P / Phoebe F. Doherty		\$449.57	\$0.00
Dove-Jordan, Susan E.	H	\$1,071.75	\$0.00
Downs, George	H	\$506.06	\$0.00
Driscoll, Jack		\$314.19	\$0.00
Drury, Bernard / Michael Drury	T	\$1,059.19	\$0.00
Drury, Michael		\$487.26	\$0.00
Dubois, David E. / Carol J Banks		\$747.17	\$0.00
Duemeler Trust	T	\$251.23	\$0.00
Dwinal, Victor	H	\$25.55	\$0.00
Edwards, Earl E. / Helen C. Edwards		\$2,064.09	\$0.00
Elliott, Glenn / Nancy Elliott		\$629.67	\$0.00
Elliott, Maynard W. / Joyce E. Elliott	H	\$1,342.32	\$0.00
Ellis, John O.	H	\$1,586.93	\$0.00
Ellis, Kenneth / Terri L. Irish	HV	\$0.00	\$279.39
Ellis, Ronald M. Jr. / Gidget A. Ellis	H	\$1,823.62	\$0.00
Ellis, Ronald M. Sr. / Gloria M. Ellis / Ellis, James S.	HV	\$85.75	\$0.00
Ellis, Shon	H	\$1,091.06	\$0.00
ESE LLC	T	\$1,652.60	\$0.00
Evans, Mary K.	H	\$498.18	\$0.00
Felipe, Leonel / Teresinha Felipe		\$564.46	\$0.00

Ferdinando, Francis	T	\$105.31	\$0.00
Fickett, Jason E.	H	\$43.54	\$0.00
First Data Merchant Services C		\$3.75	\$0.00
Fisher, Brian R / Monique E Fisher		\$839.55	\$0.00
Fitzherbert, Gordon G.		\$556.64	\$0.00
Flagg, Brenda L.		\$338.22	\$0.00
Flagg, David		\$1,414.45	\$0.00
Flagg, David A.		\$291.84	\$0.00
Flagg, Joseph S. / Knapp, Serena S.	H	\$144.84	\$0.00
Flagg, Kenneth C. Jr.	H	\$1,855.63	\$0.00
Flagg, Kenneth C. Sr. (Heirs)		\$20.58	\$0.00
Flagg, Sidney	H	\$1,679.95	\$0.00
Flagg, Theodore / Wanda B. Flagg	H	\$1,446.53	\$0.00
Flynn, James E. Jr. / Ann E. Flynn		\$1,642.58	\$0.00
Flynn, James E. Jr. / Ann E. Flynn	T	\$113.12	\$0.00
Forbes, Darrell W. / Forbes, Melissa I.		\$464.21	\$0.00
Fortin, Stacy L. / John W. Bernard	H	\$1,156.82	\$0.00
Francis, Louis Jr. & Eric H. Francis	T	\$801.47	\$0.00
Frank, Judith A.	H	\$2,191.83	\$0.00
Frizzell, Mark E. / Frizzell, Sandra R.		\$531.85	\$0.00
Frost, Nelson H. Jr. / Crystal L. Frost		\$416.25	\$0.00
Galanif, Edward A. / Helen M. Galanif	HV	\$2,530.61	\$0.00
Gallant, Gloria / Dolloff, Joni		\$0.00	\$410.45
Gallant, Rina / Roland Samson	T	\$294.06	\$0.00
Gallo, Doris H.		\$604.83	\$0.00
Gallo, Doris H.		\$217.00	\$0.00
Garity, Richard / Marianne Young	H	\$1,954.16	\$0.00
GCN Holding, LLC		\$1.32	\$0.00
Geis, Douglas D.	H	\$2,106.29	\$0.00
Geis, Jessie		\$711.16	\$0.00
Gianquinto, Nina M		\$850.34	\$0.00
Gilbert, Eric / Wayne Gilbert; Michael Banville		\$655.87	\$0.00
Gill, Erlon J. Trust		\$452.67	\$0.00
Gill, Michael E / David M Gill		\$1,425.90	\$0.00
Girardin, Edward E. / Janice L. Girardin	H	\$971.27	\$0.00
Goodine, Joelle S.	H	\$1,030.51	\$0.00
Goodyear, Sarah		\$266.41	\$0.00
Gordon, Ethel	H	\$253.48	\$0.00
Gordon, Michael E. / Sheila Gordon	HT	\$936.52	\$0.00
Gorham, Patrick K.		\$1,221.94	\$0.00
Gould, Laura Ann	T	\$605.21	\$0.00
Grant, Jonathan R.H.; Anne Duffy; Katherine Grant; Lynn Grant	T	\$461.42	\$0.00
Gray, Penny	H	\$364.02	\$0.00
Gray, Penny	T	\$435.91	\$0.00

Gray, Penny	T	\$471.96	\$0.00
Gray, Penny N. / Nancy Dyer Gray		\$170.37	\$0.00
Green Woodlot LLC	T	\$2,354.21	\$0.00
Grover, Chester B. III / Michelle M. Grover		\$324.17	\$0.00
Grover, Paul T / Grover, Indira	T	\$896.27	\$0.00
Grundy, Ray	H	\$0.00	\$0.00
Haines, Virgil (Heirs) / care of Frank E. Haines		\$271.23	\$0.00
Hall, Charles R.	T	\$438.00	\$0.00
Hall, Rodney A.	T	\$140.39	\$0.00
Hallock, Daniel F. / Linda Hallock		\$745.28	\$0.00
Harkness, Timothy	HV	\$1,508.50	\$0.00
Hartenstein, Lorna / Joe & Alfred Belanger / Toni Webb		\$589.17	\$0.00
Hartford, P. Dale / Dunn, Cheryl I.	T	\$166.52	\$0.00
Harvey, David / Katherine Harvey	T	\$582.84	\$0.00
Harvey, John		\$974.15	\$0.00
Haynes, Clifford R. / Irene F. Haynes		\$787.52	\$0.00
Henry, Brian	H	\$0.00	\$321.15
Hewett, Heidi		\$154.31	\$0.00
Hileman, Janet M.		\$140.21	\$0.00
Hill, Philip W. / Yvonne Hill	HV	\$294.49	\$0.00
Hodson, Duane		\$0.00	\$210.56
Holland, Austin		\$689.84	\$0.00
Holman, Wendell / Holman, Lisa		\$154.48	\$0.00
Hoover, Melody A.	H	\$1,961.13	\$0.00
Horrocks, John T. / Gertrude A. Horrocks		\$209.38	\$0.00
Horrocks, John T. / Gertrude A. Horrocks		\$1,427.91	\$0.00
Houghton, Charles B. Jr.	H	\$1,649.38	\$0.00
Houghton, Charles B. Sr. / Frances M. Houghton	HV	\$1,891.17	\$0.00
Houghton, Clifton Wyn	H	\$592.23	\$0.00
Houghton, Conrid R. Jr. / Tania I. Gage	H	\$1,362.87	\$0.00
Houghton, Daveen	H	\$360.22	\$0.00
Houghton, Donald	H	\$71.23	\$0.00
Houghton, Emeral		\$203.89	\$0.00
Houghton, Emeral		\$553.50	\$0.00
Houghton, Emeral / Mary Houghton	HV	\$151.13	\$1,074.09
Houghton, Frances		\$0.00	\$494.70
Houghton, Kermit R. Sr.		\$761.97	\$0.00
Houghton, Lawrence		\$0.00	\$628.54
Houghton, Lawrence	H	\$209.47	\$0.00
Houghton, Linwood / Jill Houghton	T	\$111.81	\$0.00
Houghton, Peter A. / Judith J. Houghton	H	\$887.69	\$0.00
Houghton, William S. / Tracy L. Houghton	H	\$1,518.61	\$0.00
Hughes Network Systems, LLC		\$28.93	\$0.00
Hutchinson, Arthur heirs		\$375.59	\$0.00

Hutchinson, Arthur heirs		\$890.67	\$0.00
Hutchinson, Barry	H	\$568.01	\$0.00
Hutchinson, Carole A.	H	\$892.18	\$0.00
Hutchinson, Cynthia L.		\$693.16	\$0.00
Hutchinson, David I.		\$167.77	\$0.00
Hutchinson, Earl (Heirs of)		\$0.00	\$247.67
Hutchinson, Evan	H	\$0.00	\$166.01
Hutchinson, Frank III	HT	\$1,254.78	\$0.00
Hutchinson, Frank III	T	\$56.15	\$0.00
Hutchinson, Gary		\$49.46	\$0.00
Hutchinson, Gary A.	HV	\$344.43	\$0.00
Hutchinson, Gregory L.	H	\$1,702.89	\$0.00
Hutchinson, James	H	\$0.00	\$376.07
Hutchinson, Jan / Linda Hutchinson	H	\$3,406.83	\$0.00
Hutchinson, Jean-Paul		\$351.92	\$0.00
Hutchinson, Jon & Cynthia		\$69.75	\$0.00
Hutchinson, Jon / Cynthia L. Hutchinson	HV	\$800.47	\$0.00
Hutchinson, Jonathan	H	\$1,086.33	\$0.00
Hutchinson, Lee G. / Susan Hutchinson	H	\$1,023.53	\$0.00
Hutchinson, Leonard	H	\$977.29	\$0.00
Hutchinson, Lorna / Jonathan A. Hutchinson	H	\$1,163.08	\$0.00
Hutchinson, Nancy	HT	\$1,472.56	\$0.00
Hutchinson, Richard B. / Jeanine I. Hutchinson		\$123.48	\$0.00
Hutchinson, Richard B. / Jeanine I. Hutchinson	HV	\$442.94	\$0.00
Hutchinson, Warren J. / Ronnie A. Hutchinson	H	\$1,698.26	\$0.00
Hutchinson, Wilhelmina		\$107.31	\$0.00
Hutchinson, Wilhelmina	HV	\$1,109.47	\$0.00
Irish, James B. / Terri L. Irish		\$455.64	\$0.00
Irish, James B. / Terri L. Irish	H	\$1,467.43	\$0.00
Irish, James B. / Terri L. Irish		\$403.37	\$0.00
Jackson, David	HT	\$3,410.11	\$0.00
Jackson, Evangeline	H	\$584.63	\$0.00
Jackson, Robert / Lisa Jackson	H	\$1,624.14	\$0.00
Jamison, Norman K. / Linda L. Jamison	H	\$1,968.18	\$0.00
Jamison, Tami S. / Jeff Jamison	H	\$3,485.06	\$0.00
Jensen, Dorothy		\$925.94	\$0.00
Joco Realty Trust		\$875.41	\$0.00
Johnson, Darrell / Deborah A Johnson	H	\$1,219.03	\$0.00
Jones, Kevin H / Sheryl A Jones	T	\$318.47	\$0.00
Jones, Sholarn M.	H	\$207.89	\$0.00
Karlgren, Steven G. / Priscilla H. Karlgren	T	\$1,416.45	\$0.00
Kazarosian, Paula	HT	\$3,122.49	\$0.00
Kazarosian, Paula V	T	\$130.33	\$0.00
Kazarosian, Paula V.	T	\$293.47	\$0.00

Keene, Richard C. / Pamela S. Brousseau Keene		\$0.00	\$280.04
Keener, David M. Sr. / Stratton, Schuyler W.		\$942.71	\$0.00
Keith Trust, Philip & Sandra		\$1,588.75	\$0.00
Keith, Douglas A.		\$1,575.71	\$0.00
Keith, Robert G. / Anne B. Keith		\$2,433.11	\$0.00
Kelley, Brian J / James W. Kelley	H	\$1,931.57	\$0.00
Kelly, Michael P / Nichole J Kelly		\$174.32	\$0.00
Kelly, Warren N.		\$1,831.91	\$0.00
Kennedy, Laurie	H	\$2,034.13	\$0.00
Kenyon, Doug / Ginger Kenyon	T	\$170.70	\$0.00
Killen, Barton S. & Ann E. Claffey		\$0.00	\$191.56
Knox, Dustin	H	\$93.48	\$0.00
Knox, Melvin C.	H	\$0.00	\$861.10
Knox, Sherry M.	H	\$0.00	\$732.10
Koerner-Brown, Steffi / Albert Brown		\$317.52	\$0.00
Kuras, Paul M / Kathleen M Kuras		\$1,484.98	\$0.00
Labbe, Barbara E.		\$716.46	\$0.00
Lake, Irving R. Jr. & Kenneth Michael Black Lake		\$719.32	\$0.00
Lane, Albert R.	H	\$726.71	\$0.00
Larson, William / Jill Larson		\$529.17	\$0.00
Lee, Kevin / Korina Lee	H	\$631.50	\$0.00
Lee, Walter E. Sr. / Mary A. Lee	H	\$1,318.46	\$0.00
Levesque, Thomas E. / Victoria J. Levesque		\$1,299.72	\$0.00
Lill, Arthur H.		\$264.05	\$0.00
Loehmann, Edward		\$739.98	\$0.00
Loehmann, Edward R.		\$113.12	\$0.00
Loehmann, Edward R. / Harriet A. Loehmann		\$768.71	\$0.00
Loewen, Frederick & Marie		\$0.00	\$278.48
MacDonald, John Norman		\$39.69	\$0.00
Maillet, Sharon		\$553.41	\$0.00
Maillet, Sharon		\$21.46	\$0.00
Maillet, Sharon		\$198.45	\$0.00
Maillet, Sharon		\$262.91	\$0.00
Maillet, William / Sharon Maillet	H	\$2,459.37	\$0.00
Manca, David C		\$741.72	\$0.00
Marion, James Paul-Trust / Trustee: Mary F. Marion	T	\$152.31	\$0.00
Marion, Mary		\$7.19	\$0.00
Marion, Mary / James P. Marion / Anthony J. Marion	H	\$1,463.00	\$0.00
Mason, Dorothy G. Trust	HV	\$2,236.41	\$0.00
Masterman, Gladys		\$858.48	\$0.00
Mathers, Russell R.	H	\$0.00	\$1,094.18
Matolesy, Aranka		\$499.43	\$261.84
May, Melvin G.		\$393.12	\$0.00
McAuliffe, Jana	H	\$688.77	\$0.00

McCarthy, Ronald S.		\$197.41	\$0.00
McCormick, Earl S.	H	\$1,192.05	\$0.00
McFarland, Charles B. / McFarland, Deborah H.		\$185.60	\$0.00
McGill, James E. / Joan K. McGill	H	\$2,943.57	\$0.00
McGuire, Sally / Thomas McGuire		\$1,076.85	\$0.00
McIntyre, Phillip Alden / Janet Faye McIntyre	H	\$3,086.74	\$0.00
McKay, Adam	T	\$910.21	\$0.00
McLaughlin, Cathy	H	\$0.00	\$138.96
McLaughlin, Robert / Mary T. McInnes		\$212.07	\$0.00
McLean, Kevin	H	\$1,393.45	\$0.00
McLean, Kevin		\$54.08	\$0.00
McLeod, Bruce A.	H	\$1,963.93	\$0.00
Melcher, Michael / Yvonne R Melcher	T	\$131.65	\$0.00
Melcher, Michael W. / Yvonne R. Melcher	H	\$954.71	\$0.00
Melzar, Cheryl		\$454.26	\$0.00
Merrill, Royce E. / Jacqueline G. Merrill		\$364.91	\$0.00
Metze, Lester / Susan Metze	H	\$408.90	\$0.00
Michlewski, Marjorie A.	H	\$421.30	\$0.00
Millette, Mark / Sheila Millette		\$337.91	\$0.00
Mitchell, Daniel O.		\$655.31	\$0.00
Mitchell, Richard F. Jr / Jan L Mitchell		\$0.00	\$1,055.17
Moose Mountain Acres LLC	T	\$8,352.62	\$0.00
Moose Mountain Acres LLC	T	\$1,979.17	\$0.00
Moose Mountain Acres LLC	T	\$708.22	\$0.00
Morand, Karen	H	\$1,563.55	\$0.00
Morgan, Thomas L.	H	\$815.70	\$0.00
Mowbray, Burton T. / Rebecca A. Mowbray	H	\$0.00	\$1,994.07
Mulligan, Jeff / Heather Mulligan		\$523.28	\$0.00
Mullins, Robert		\$317.52	\$0.00
Murphy, Scott Brian / Cynthia Louise Murphy		\$0.00	\$248.72
Nolet, Alan D.	T	\$1,352.68	\$0.00
Nolet, Donald D. / Lucinda A. Nolet		\$527.00	\$0.00
Noyes, Daniel A.	T	\$268.26	\$0.00
Noyes, Hurchial / Florence Noyes	H	\$1,667.27	\$0.00
Noyes, Hurchial E.		\$1,021.99	\$0.00
Noyes, Hurchial E.		\$10.73	\$0.00
Packard, Raymond S / Carrie M Packard		\$235.46	\$0.00
Padios, Phiedra J.		\$311.74	\$0.00
Palleschi, Hartley A		\$874.20	\$0.00
Palleschi, John		\$770.01	\$0.00
Palmer, Michael		\$0.00	\$687.05
Pandora, Edward	H	\$1,723.52	\$0.00
Parr, David / Maryann Parr		\$1,288.03	\$0.00
Parr, Walter R. (Heir-Susan Parr) & Rhonda Parr Theroux		\$86.26	\$0.00

Payne, Robert D.	H	\$1,097.47	\$0.00
Payne, Robert D.		\$587.76	\$0.00
Pearson, David		\$870.98	\$0.00
Plante, Arthur		\$173.83	\$0.00
Plante, Arthur / Joseph Carrier		\$276.82	\$0.00
Poirier, Edward / Care of Robert Poirier Sr.		\$257.02	\$0.00
Pompei, Joseph E. / Judith A. Pompei		\$737.19	\$0.00
Potts, Keith / Karen Potts		\$406.85	\$0.00
Potts, Keith R. / Karen D. Potts		\$245.61	\$0.00
Powers, Jean M.		\$622.17	\$0.00
Prellwitz, Ronald George / Jeanne Prellwitz		\$1,193.82	\$0.00
Pulk, Edwin Jr. / Jacqueline Pulk	H	\$1,589.32	\$0.00
Pulk, Edwin Sr.	HV	\$0.00	\$0.00
Pulk, Elizabeth	H	\$1,036.85	\$0.00
Pulk, Scott	H	\$67.33	\$0.00
Pulk, Stephen L / Pulk, Crystal L.	H	\$553.24	\$0.00
Pulk, Timothy / Dalene Pulk		\$870.47	\$0.00
Pulk, Timothy L. / Dalene Pulk	H	\$1,312.34	\$0.00
Pulk, William M.		\$477.96	\$0.00
Pulk, William M.	H	\$1,219.31	\$0.00
Putnam, Murray L. / Cynthia A. Pelletier	HV	\$1,173.54	(\$0.33)
Rawlinson, Douglas		\$320.05	\$0.00
Rawlinson, Douglas S		\$274.11	\$0.00
Rawlinson, Douglas S.	H	\$1,246.48	\$0.00
Rea, Anthony J / Karen J Rea	H	\$1,895.68	\$0.00
Richardson, Libby / Bosse, Janet R.		\$561.42	\$0.00
Richardson, Robert C.		\$116.72	\$0.00
Ripa, Paul R. / Melinda M. Ripa		\$1,130.17	\$0.00
Robbins, Sally Jean	H	\$586.84	\$0.00
Robbins, Samantha	H	\$100.70	\$0.00
Robichaud, Becky; P. Eastman; L. Libby; L. Hamel; M. Maifeld; H. Libby		\$326.44	\$0.00
Robichaud, Peter A. & Becky M. & Ernest A. Robichaud	H	\$2,697.64	\$0.00
Robinson, Wanda J.	T	\$174.59	\$0.00
Rocco, Richard A. / Kelly J. Rocco		\$582.51	\$0.00
Rogers, Joann S.	H	\$2,057.07	\$0.00
Rolfe, Christopher / Mary Rolfe		\$450.87	\$0.00
Rouleau, Sally M.		\$483.92	\$0.00
Santella, Richard / Stephen Santella		\$259.50	\$0.00
Schoenstein, William	H	\$2,650.01	\$0.00
Schoenstein, William F.		\$83.59	\$0.00
Schoenstein, William F. & Dorothy Schoenstein	T	\$816.11	\$0.00
Scott, James		\$129.80	\$0.00
Seymour, William A.		\$273.07	\$0.00
Sheltra, Roy G / Sheltra, Jayne J		\$759.62	\$0.00

Simard, Dennis R.		\$1,090.08	\$0.00
Skelton, Alfred W. / Heirs of Carlton L. Robinson		\$329.15	\$0.00
Skidgell, Daniel	H	\$1,114.77	\$0.00
Skidgell, Michael / Georgette Skidgell	H	\$1,866.39	\$0.00
Skidgell, Michael / Georgette Skidgell		\$1,154.48	\$0.00
Skidgell, Michael R. / Georgette L. Skidgell		\$322.96	\$0.00
Skidgell, Roland / Nancy Skidgell	H	\$1,721.86	\$0.00
Skidgell, Roland Jr.	H	\$1,669.08	\$0.00
Skidgell, William A / Robert S. Lincoln	H	\$3,271.80	\$0.00
Skidgell, William R. / Brenda N. Skidgell	T	\$0.00	\$108.24
Skidgell, William R. / Brenda N. Skidgell		\$0.00	\$1,155.72
Skidgell, William R. / Brenda N. Skidgell		\$0.00	\$93.35
Slack, Steven M. Sr.		\$682.30	\$0.00
Smith, Edna	H	\$729.40	\$0.00
Smith, Lewis W.		\$100.62	\$0.00
Smith, Melvin		\$250.35	\$0.00
Smith, Melvin		\$579.47	\$0.00
Smith, Melvin		\$69.75	\$0.00
Smith, Mildred-Heirs	HV	\$1,564.74	\$0.00
Smith, Russell / Laurie Smith	H	\$707.04	\$0.00
Snowman, Larry R. / Harry L. Snowman, Carol J. Cochran	H	\$487.70	\$0.00
Spaude, Cynthia J.	H	\$1,152.11	\$0.00
Spaulding, Merwin C. / Carole E. Spaulding		\$59.28	\$928.40
Spaulding, Merwin C. / Carole E. Spaulding		\$258.39	\$0.00
Spaulding, Merwin C. / Carole L. Spaulding	HV	\$0.00	\$1,578.40
Spaulding, Scott M. / Alicia M. Spaulding	H	\$1,489.85	\$0.00
Spencer, Ralph C. / Constance Spencer	HV	\$1,181.22	\$0.00
Stickney, Pam; Travis Stickney; Benjamin Stickney	T	\$672.10	\$0.00
Stone, Alton	HV	\$447.66	\$0.00
Stone, Dayle R.		\$614.84	\$0.00
Stuart, Melinda	H	\$1,355.85	\$0.00
Swett, Clayton F. Jr.		\$93.35	\$0.00
Swett, Clayton F. Jr.	T	\$40.60	\$0.00
Swett, Clayton F. Jr.	T	\$765.73	\$0.00
Swett, Jason	H	\$1,161.36	\$0.00
Tacheny, Alan D. / Carrie L. Tacheny	H	\$845.84	\$0.00
Taylor, Robert M.		\$174.58	\$0.00
Therault, Peter	H	\$722.84	\$0.00
Thompkins, Rachel D. / Richard A. Arsenault	HV	\$771.51	\$0.00
Tilton, Harvey	H	\$0.00	\$61.77
Timber Meadow Inc	T	\$5,667.59	\$0.00
Toleos Trust		\$0.00	\$1,060.06
Tompkins, Cricket L / Jeff K Davis	H	\$1,200.52	\$0.00
Toothaker, Darrell; Russell Toothaker; Mark Toothaker; Suzanne Kenney		\$192.34	\$0.00

Toothaker, Darrell R.		\$37.54	\$0.00
Toothaker, Lydania heirs; D.&R.&M.Toothaker;S.Kenney		\$260.56	\$0.00
Turner, Alethea	H	\$30.65	\$0.00
Turner, Anita Lillian	H	\$154.01	\$0.00
Turner, Katherine / Leo Turner	H	\$385.85	\$0.00
Turner, Pam	H	\$60.56	\$0.00
Turner, Stewart	H	\$212.12	\$0.00
Unicel/ Verizon		\$1,323.00	\$0.00
Vanover, Jacqueline	T	\$313.18	\$0.00
Varanelli, Arthur / Carole Varanelli		\$257.99	\$0.00
Varnum, Diamond	H	\$182.68	\$0.00
Viitala, Richard L. Jr.		\$276.82	\$0.00
Virgin, Dwayne	H	\$0.00	\$0.00
Virgin, Ileane / B.I.&J.M.Virgin(-Brooks)	HB	\$400.00	\$227.58
Virgin, Ralph Jr.	H	\$373.29	\$533.51
Virgin, Ralph Sr. / Bruce Virgin / Cheryl A. Virgin	HV	\$711.57	\$0.00
Virgin, Steven P./ Amanda Chase	H	\$0.00	\$102.69
Vishlitzky, Miryam & Natan Vishlitzky	T	\$5,687.96	\$0.00
Vishlitzky, Miryam & Natan Vishlitzky	T	\$79.01	\$0.00
Vishlitzky, Miryam & Natan Vishlitzky	T	\$178.44	\$0.00
Walker, Bruce / Lee Walker		\$232.77	\$0.00
Walker, Gerald / JoAnn Walker	H	\$0.00	\$1,479.56
Walker, Sonja / Gladys Lambert Trust (Heirs)		\$10.73	\$0.00
Walueff, George		\$187.75	\$0.00
Weber, Albert C. / Maryann D. Weber		\$759.78	\$0.00
Webster, Edwin C. / Sharon J. Webster	H	\$718.45	\$0.00
Welch, Benjamin N.		\$0.00	\$331.15
Wells, Charles H. Jr.	T	\$337.10	\$0.00
Weston, Banaman R. / Anita Weston	H	\$962.51	\$0.00
White, Allan / Catherine White	T	\$155.97	\$0.00
White, Bette-Jean / c/o Richard White		\$0.00	\$558.64
White, Duane E.		\$549.54	\$0.00
White, Elijah Sr. heirs	H	\$1,205.39	\$0.00
White, John H.	H	\$0.00	\$416.35
White, Wayne S.	H	\$1,904.80	\$0.00
White, Wayne S.		\$170.62	\$0.00
Whittemore, Donald / Joyce		\$479.45	\$0.00
Wild Blue Communications		\$14.51	\$0.00
Wilk, Joseph M. / Suzann Wilk		\$9.54	\$0.00
Williamson, Galan E. Jr.		\$0.00	\$267.91
Wilson, Scott / Lisa Wilson		\$879.37	\$0.00
Winslow, Alan J / Deborah A Winslow	H	\$0.00	\$1,558.95
Wurminger, Tim P. / Joann Wurminger		\$1,294.68	\$0.00
York Family Timberlands Trust	T	\$142.97	\$0.00

Outstanding 2009 Tax Liens	as of Dec. 31, 2010
TOTAL	\$31,038.24
Ackley, Allen	\$16.77 *
Baptist, William	\$643.52
Baril, Mark & Patricia	\$135.87
Berry, Roger	\$471.79
Berry, Willis	\$542.15
Bowie, Melody	\$476.18 *
Bradbury, Calvin	\$1,780.52 *
Bradbury, Calvin	\$3,740.74
Bradeen, Donald, Jr.	\$12.00 *
Bradeen, Adam	\$95.78
Brousseau, Gary	\$26.63
Bradeen, Thomas	\$95.78
Burgess, Scott	\$462.38
Burgess, Scott	\$420.04
Burnham, Frank	\$1,471.26 **
Burnham, Frank	\$8.20
Burnham, Frank	\$277.01
Burnham, Frank	\$312.28
Buxbaum, Donald	\$1,029.40
Carver, Monica	\$41.10
Demars, Kenneth & Lisa	\$534.99
Dove-Jordan, Susan	\$957.74 *
Evans, Mary	\$616.64 *
Harkness, Timothy	\$5.04 *
Henry, Brian	\$258.20
Hodson, Duane	\$179.20
Houghton, Lawrence	\$585.78
Hutchinson, James	\$309.39
Jackson, Robert	\$1,472.56 *
Jones, Sholam	\$152.65 *
Keene, Richard & Pamela S.	\$260.99
Knox, Melvin C	\$761.42
Loewen, Fredrick & Marie	\$242.49 *
Mathers, Russell	\$978.64 **
McCormick, Earl	\$1,069.86 *
McIntyre, Phillip	\$2,835.65 *
McLaughlin, Cathy	\$88.41 *
Metze, Lester	\$339.98
Mitchell, Richard	\$983.39
Noyes, Daniel	\$49.28 *
Spaulding, Merwin & Carol	\$615.20 *
Spaulding, Merwin & Carol	\$920.49 *
Virgin, Ralph	\$804.01 *
Virgin, Stephen	\$54.61
Walker, Gerald & Joann	\$1,337.81
Webster, Edwin	\$628.47 **
White, Bette-Jean	\$294.83
Wilson, John	\$229.32 *
Winslow, Alan	\$1,411.80

Outstanding 2008 Tax Liens	as of Dec. 31, 2010	
	TOTAL	\$11,298.88
Ackley, Allen		\$47.23 *
Baptist, William		\$608.90 *
Berry, Willis		\$232.48 *
Bradeen, Thomas		\$90.62 *
Burgess, Scott		\$412.65 *
Burgess, Scott		\$396.90 *
Burnham, Frank		\$663.19 *
Burnham, Frank		\$261.80 *
Burnham, Frank		\$290.83 *
Buxbaum, Donald		\$605.54 *
Child, Cynthia		\$562.38 *
Cochran, Keith		\$1.54 *
Demars, Kenneth & Lisa		\$481.24 *
Evans, Mary		\$558.60 *
Hodson, Duane		\$185.64
Houghton, Lawrence		\$554.23
Hutchinson, James		\$293.23 *
Keene, Richard & Pamela S.		\$246.75 *
Knox, Melvin C		\$695.45 *
Loewen, Fredrick & Marie		\$245.49 *
McCormick, Earl		\$987.40 *
McLaughlin, Cathy		\$33.38 *
Padios, Phiedra		\$66.50 *
Spaulding, Merwin & Carol		\$870.93 *
Virgin, Ralph		\$485.63 *
Virgin, Stephen		\$50.30 *
Walker, Gerald & Joann		\$59.05 *
Winslow, Alan		\$1,311.00 *
Outstanding 2007 Tax Liens	as of Dec. 31, 2010	
	TOTAL	\$593.46
Houghton, Lawrence		\$593.46
Outstanding 2006 Tax Liens	as of Dec. 31, 2010	
	TOTAL	\$560.49
Houghton, Lawrence		\$560.49
Outstanding 2005 Tax Lien	as of Dec. 31, 2010	
	TOTAL	\$552.46
Houghton, Lawrence		\$552.46
Outstanding 2004 Tax Liens	as of Dec. 31, 2010	
	TOTAL	\$467.28
Houghton, Lawrence		\$467.28
* Paid after books closed		
** Partially paid after books closed		

DETAILS OF EXPENDITURES 2010

WAGES AND SALARIES

Selectmen

Stephen Brown, 1st	\$4,250.00
Lawrence Blodgett, 2nd	\$2,000.00
Banaman R. Weston, 3rd	\$2,000.00

Treasurer

Nancy S. Blodgett	\$2,000.00
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Town Clerk

Linda Berry	\$1,750.00
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Tax Collector

Linda Berry	\$2,750.00
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Deputy Tax Collector/Town Clerk

Nicole Berry	\$249.34
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Animal Control Officer

Darcy Berry	\$650.00
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Fire Chief

Kenneth C. Flagg, Jr.	\$1,000.00
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Health Officer

Timia Seager	\$50.00
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Moderator

Hurchial Noyes	\$40.00
Philip McIntyre	\$40.00

Election Wardens

Linda Berry, Registrar of Voters	\$214.72
Donna Berry	\$214.72

Election Clerks

Florence Noyes	\$207.79
Nancy Skidgell	\$207.79

Social Security & Medicare Tax (Town share)	
Internal Revenue Service	\$6,050.04
Unemployment Insurance	
Unemployment Compensation Division	\$137.06
Workmen's Compensation Insurance	
Maine Municipal Association	\$1,319.00

MISCELLANEOUS

Abused Women's Advocacy Project	\$200.00
Accounts Payable (RSU 10, Social Security, Bonus, Rhino Se	\$67,037.73
Androscoggin Valley Council of Governments	\$1,000.00
Linda Berry (clerk fees)	\$2,867.33
Central Maine Power Company (Street lights)	\$1,647.38
Community Concepts	\$1,040.00
Franklin County Treasurer (County Tax)	\$26,833.00
Ludden Memorial Library	\$200.00
Maine Municipal Association (dues)	\$1,187.00
Med-Care (ambulance subsidy)	\$8,814.00
River Valley Chamber of Commerce	\$150.00
River Valley Growth Council	\$1,500.00
Sandy River Recycling Association	\$693.00
School Administrative District #21	\$206,005.41
Webb River Valley Snowmobile Club (grant & registrations)	\$6,700.28

CURRENT EXPENSE

AAA Fire Extinguisher Co, Inc (fire extinguishers)	\$345.59
Banaman Weston (travel)	\$129.80
Bangor Savings Bank (service charges)	\$344.26
Bradbury's Market (supplies)	\$17.76
Central Maine Power Co. (electricity)	\$1,972.67
Community Energy (heating fuel)	\$4,773.12
Danny Bradbury (lawn maintenance)	\$300.00
Dave Errington (sewer permits, mileage)	\$466.56
Display Sales (flags)	\$59.50
Dixfield Discount Fuel (clean furnace)	\$171.00
FairPoint (telephone)	\$1,264.82

Franklin County Registry of Deeds (liens)	\$649.22
George Averill (plowing)	\$437.00
Goings Electric Supply (flag bulbs)	\$23.00
Harold Blake CPA(audit)	\$4,000.00
Hughes Network (broadband)	\$879.89
Hutchins Bros (printing)	\$127.80
Kaynor & Kreckel, PA (legal work)	\$232.44
Larry Blodgett (travel)	\$165.00
Linda Berry (liens)	\$689.00
Linda Berry (travel)	\$1,076.35
Maine Municipal Association (dues)	\$132.00
MMA (property & liability insurance)	\$2,968.69
MMTCTA (workshop, membership dues)	\$240.00
MTCCA (notary workshop, moderator workshop, dues)	\$80.00
Nancy Blodgett (nctarize liens)	\$50.00
Nancy Blodgett (travel)	\$323.01
Nancy Hutchinson (plants for flag pole)	\$31.81
Oxford Networks (e-mail)	\$195.49
Pam Turner (labor)	\$200.00
Paper Talks Magazine (subscription)	\$192.00
Peter Houghton (posting warrants)	\$17.60
Postmaster (certified mailings, postage)	\$944.14
Price Digest (red book)	\$41.00
QT Bookkeeping & Tax Service (W2s)	\$72.00
River Valley Riders ATV Club (refund)	\$100.00
Roland Skidgell (plowing)	\$60.00
Roland Tyler (gravel)	\$126.00
State of Maine (permits)	\$133.75
Staples (office supplies)	\$792.26
Stephen Brown (reimbursement for office supply purchases)	\$208.54
Stephen Brown (travel)	\$853.60
Sun Journal (notices and bid notices)	\$158.28
Towle's Hardware (antifreeze, ladder, paint, cords, bolts)	\$141.79
Wilton Printed Products (print town reports)	\$840.00

DECLARATORY JUDGMENT

Kaynor & Kreckel, PA (legal work)	\$2,346.81
Sun Journal (legal postings)	\$608.04

SANITATION

Archies (fees)	\$275.00
Atlantic Fuel Injection Inc (renewed fuel pump)	\$2,593.18
Boxes & Bags Unlimited (bags and boxes)	\$76.74
Central Maine Power Company (power)	\$460.53
Donald Houghton (attendant, driver)	\$1,304.09
Edwin Pulk II (attendant, driver)	\$2,946.39
Eric Hoke (cleanup)	\$33.29
Freon Recovery Service (remove freon)	\$374.00
George Averill (piling bulky & metal, dozer, plowing)	\$462.50
M/T Pockets (repairs)	\$870.30
MMA (insurance)	\$686.22
Roland Skidgell, Sr. (plowing)	\$165.00
Ted Flagg	\$90.00
Towle's Hardware (supplies)	\$2.09
Town of Dixfield (fuel)	\$1,077.16
Town of Jay (tip fees)	\$19,182.63
Treasurer, State of Maine (fees, license)	\$374.00
Virgin's Auto Repair (repairs)	\$250.65
Walter Lee (labor)	\$48.00

FIRE DEPARTMENT

AAA Fire Extinguisher Co. (recharging & repairs)	\$488.44
Ber-Mack Inc (truck parts)	\$525.41
Big Rig Shop, Inc (bumper)	\$413.95
Bradbury's Market (gas)	\$164.43
Brushmax (paint firetruck)	\$215.00
Central Maine Power (electricity)	\$705.40
Community Energy (fuel oil)	\$2,513.05
Danny Noyes (grill)	\$50.00
Dave Davenport (paint firetruck)	\$1,800.00
Dig-It Equipment (generator)	\$1,200.00
Dixfield Discount Fuel (furnace repair)	\$921.16
E. W. Electric (yard light and generation installation)	\$1,242.66
East Dixfield Fire Dept. (coverage 2010)	\$800.00
Fire Tech & Safety of NE (fit test for firefighter)	\$562.46
Franklin County Firemen's Assoc. (dues)	\$20.00
Franklin Memorial Hospital (medical testing)	\$104.00
George Averill (plowing)	\$100.00
Hussey Communications (radio repair)	\$111.40
Kenneth C. Flagg Jr. (mileage)	\$165.15
Maine Municipal Assoc.(liab. & building ins.)	\$3,804.09
ME State Federation of Fire Fighters(dues-21)	\$112.00

M/T Pockets (fire truck repair and towing)	\$428.28
Mt. Blue Garage(diesel)	\$171.78
Morrison Motors (truck repair and parts)	\$592.29
Professional Vehicle Corp (used light box)	\$410.00
PVC (survivor battery & bulb)	\$76.00
Puiia Lumber Company, Inc (threaded rod & nuts)	\$35.58
Roland Skidgell, Sr. (work on fire truck)	\$3,060.00
Skidgell Excavation (power takeoff, welding, maintenance fire tr	\$112.50
Towle's Hardware (supplies)	\$46.43
Town of Dixfield (diesel)	\$154.28
Traction Genuine Parts (truck parts)	\$1,419.19
Treaurer, State of Maine (new firetruck from surplus equipme	\$3,800.00
U S Cellular (cell phone)	\$256.40
Wentzell's Auto Body Shop (door glass & channels)	\$421.00

SUMMER ROADS

GeorgeAverillJr.Excav.(BH,grader,excavator,trucks,gravel)	\$7,575.00
Bert Knox (labor)	\$84.00
Bradbury's Market (gas)	\$60.00
Elwin Brown(tractor, scrapping)	\$50.00
Farmington Farmer's Union (calcium)	\$1,934.02
Larry Blodgett (labor)	\$50.06
Leonard Hutchinson (tractor)	\$600.00

RECONSTRUCTION & TARRING

George Averill (reconditioning of roads)	\$7,994.00
Roland Tyler (gravel)	\$7,781.00
Towle's Hardware (culverts, bands)	\$259.95
Sign Works(signs)	\$240.00

SNOW REMOVAL

George Averill Jr. (plowing/sanding)	\$42,000.00
(haul, mix & pile sand)	
John Steele(snowblowing banks)	\$1,548.00
W.J.Mailliet Excavation (plowing, sanding)	\$5,712.00
Maynard Elliott (sanding)	\$80.00
Morton International (salt)	\$10,835.64
Roland H. Tyler (sand)	\$3,852.00
Roland Skidgell, Sr. (plowing/sanding)	\$26,871.00

CARE OF CEMETERIES

Danny Bradbury (cemetery maintenance)	\$100.00
Display Sales (flags)	\$114.50
Victor Dwinal (cemetery maintenance)	\$259.61
Eric Hoke (cemetery maintenance)	\$125.00

BUILDING MAINTENANCE

Dig-It Equipment (generator)	\$1,200.00
E. W. Electric (electrical work)	\$985.41
Morrison Motors (synthetic oil)	\$37.42
Nicole Berry (labor)	\$237.80
Puiia Lumber Supply (supplies)	\$37.68
Sidney Berry (replace tiles)	\$749.96
Skidgell Excavation (install new septic pump)	\$160.00
Towle's Hardware (trowels, septic pum)	\$343.06
Twin Rivers (flooring)	\$779.18

RECREATION

Mary Lee (mowing)	\$120.00
Town of Dixfield Recreation department (baseball program)	\$1,200.00

ANIMAL CONTROL

Darcy Berry (mileage)	\$85.80
Maine Animal Control Association (dues)	\$35.00
McKenne's (subsidy)	\$622.80

GENERAL ASSISTANCE

Bradbury's Market (gas for trucking food)	\$302.88
Central Maine Power Co. (assistance)	\$396.57
Citi Financial (assistance)	\$534.00
ECUHEAT (assistance)	\$1,200.00
Gallant's Heating (assistance)	\$97.50
Good Shepard Food Bank (food)	\$376.57
WMAC (assistance)	\$300.00
Naples Packing Co. (food)	\$414.00
Save-a-lot (food)	\$366.51

Town of Carthage, Maine
Annual Financial Statements and Accompanying
Independent Auditor Report
Year Ended December 31, 2010

Town of Carthage, Maine
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Larry L. Campbell

Certified Public Accountant

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Board of Selectmen
Carthage, ME

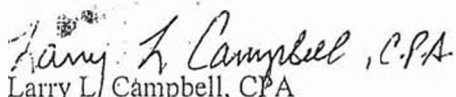
Independent Auditor's Report

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Carthage, Maine, as of and for the year ended December 31, 2010, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of Carthage, Maine. My responsibility is to express an opinion on these financial statements based on my audit. The financial statements of Carthage, Maine as of December 31, 2009, were audited by another auditor whose report dated February 13, 2010, expressed an unqualified opinion on those statements.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and the major fund, of Carthage, Maine, as of December 31, 2010, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Town has chosen not to present Management's Discussion and Analysis that is required supplemental information required by accounting principles generally accepted in the United States of America. The budgetary comparison schedule is supplementary information required by accounting principles generally accepted in the United States of America and has been subjected to the auditing procedures applied in the audit of the basis financial statements.


Larry L. Campbell, CPA
Certified Public Accountant

August 18, 2011

TOWN OF CARTHAGE, MAINE

STATEMENT OF NET ASSETS

On December 31, 2010

	Government Wide	
	2010	2009
<u>ASSETS</u>		
Current assets:		
Cash Deposits -----	\$5,543.49	\$12,885.32
Petty Cash -----	100.00	100.00
Taxes Receivable -----	404,296.00	366,304.66
Prepaid Expenditures -----	10,800.00	0.00
Accounts Receivable -----	71,436.12	69,215.93
Total current assets -----	492,175.61	448,505.91
Non-current assets:		
Capital Assets (see Notes):		
Infrastructure -----	938,201.32	938,201.32
Land -----	266,144.70	118,944.70
Buildings -----	311,885.42	311,885.42
Vehicles & equipment -----	72,448.75	65,257.28
Accumulated Depreciation -----	(925,909.71)	(865,451.78)
Total non-current assets -----	662,770.48	568,836.94
Total assets -----	1,154,946.09	1,017,342.85
<u>LIABILITIES</u>		
Accounts Payable -----	97,800.73	67,037.38
Deferred Revenues -----	151,546.37	168,031.61
Prepaid Taxes -----	387.10	199.99
Total Liabilities -----	249,734.20	235,268.98
<u>NET ASSETS</u>		
Invested in capital assets -----	783,691.01	626,727.26
Restricted for:		
Capital projects -----	11,875.88	10,875.88
Continuing projects -----	95,518.71	96,792.32
Unrestricted -----	14,126.29	47,678.41
Total net assets -----	\$905,211.89	\$782,073.87

See accompanying independent auditors' report and notes to financial statements

TOWN OF CARTHAGE, MAINE

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2010

Functions/Programs	Program Revenues			Net (Expenses) Revenues
	Expenses	Charges for Services	Operating Grants	
General Government -----	\$128,895.96	\$0.00	\$0.00	(\$128,895.96)
Protection -----	32,061.94	225.00	0.00	(31,836.94)
Public Works -----	104,228.64	0.00	0.00	(104,228.64)
Health & Sanitation -----	34,642.36	0.00	0.00	(34,642.36)
Cemeteries -----	609.46	0.00	0.00	(609.46)
Special Assessment -----	266,252.46	0.00	0.00	(266,252.46)
Depreciation -----	65,258.78	0.00	0.00	(65,258.78)
General Assistance -----	3,988.03	0.00	0.00	(3,988.03)
Unclassified -----	60,553.61	0.00	5,952.22	(54,601.39)
Total Government Activities ---	<u>\$696,491.24</u>	<u>\$225.00</u>	<u>\$5,952.22</u>	<u>(\$690,314.02)</u>
General revenues:				
Property Taxes -----				416,535.00
Excise Taxes -----				69,818.82
Charges for Services -----				54,929.72
Intergovernmental -----				110,113.65
Interest -----				6,132.94
Miscellaneous -----				3,921.06
Total Revenues -----				<u>661,451.19</u>
Change in net assets -----				(28,862.83)
Adjustments to net assets -----				152,000.85
Net Assets at beginning of year, as adjusted -----				<u>782,073.87</u>
Net Assets at end of year -----				<u>\$905,211.89</u>

See accompanying independent auditors' report and notes to financial statements

TOWN OF CARTHAGE, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
On December 31, 2010

	General	Capital	Totals	
	Fund	Reserve Fund	2010	2009
<u>ASSETS</u>				
Deposits -----	\$5,543.49	\$0.00	\$5,543.49	\$12,885.32
Petty Cash -----	100.00	0.00	100.00	100.00
Due from Other Funds -----	0.00	11,875.88	11,875.88	10,875.88
Taxes Receivable -----	359,786.53	0.00	359,786.53	329,576.51
Tax Liens -----	44,509.47	0.00	44,509.47	36,728.15
Prepaid Expenditures -----	10,800.00	0.00	10,800.00	0.00
Accounts Receivable -----	71,436.12	0.00	71,436.12	69,215.93
Total Assets -----	<u>\$492,175.61</u>	<u>\$11,875.88</u>	<u>\$504,051.49</u>	<u>\$459,381.79</u>
<u>LIABILITIES & FUND BALANCES</u>				
Liabilities:				
Accounts Payable -----	\$97,800.73	\$0.00	\$97,800.73	\$67,037.38
Deferred Tax Revenue -----	90,038.29	0.00	90,038.29	100,803.91
Deferred Revenues -----	151,546.37	0.00	151,546.37	168,031.61
Due to Other Funds -----	11,875.88	0.00	11,875.88	10,875.88
Prepaid Taxes -----	387.10	0.00	387.10	199.99
Total Liabilities -----	<u>351,648.37</u>	<u>0.00</u>	<u>351,648.37</u>	<u>346,948.77</u>
Fund Balance:				
Designated -----	95,518.71	11,875.88	107,394.59	107,668.20
Undesignated -----	45,008.53	0.00	45,008.53	4,764.82
Total Fund Equity -----	<u>140,527.24</u>	<u>11,875.88</u>	<u>152,403.12</u>	<u>112,433.02</u>
Total Liabilities and Fund Equity -----	<u>\$492,175.61</u>	<u>\$11,875.88</u>	<u>\$504,051.49</u>	<u>\$459,381.79</u>

See accompanying independent auditors' report and notes to financial statements

TOWN OF CARTHAGE, MAINE
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended December 31, 2010

	General Fund	Capital Reserve Fund	Totals	
			2010	2009
REVENUES				
Property Taxes -----	\$426,950.82	\$0.00	\$426,950.82	364,243.87
Excise Taxes -----	69,818.82	0.00	69,818.82	68,512.98
Charges for Services -----	55,154.72	0.00	55,154.72	4,052.78
Intergovernmental -----	65,973.70	0.00	65,973.70	148,552.49
Interest -----	6,132.94	0.00	6,132.94	4,708.36
Miscellaneous -----	3,504.85	0.00	3,504.85	5,061.35
Total Revenues -----	<u>627,535.85</u>	<u>0.00</u>	<u>627,535.85</u>	<u>595,131.83</u>
EXPENDITURES				
General Government -----	82,076.58	0.00	82,076.58	72,855.91
Protection -----	38,053.41	0.00	38,053.41	30,427.62
Public Works -----	112,428.64	0.00	112,428.64	132,760.41
Health & Sanitation -----	34,624.36	0.00	34,624.36	36,429.91
Cemeteries -----	609.46	0.00	609.46	629.34
Special Assessment -----	305,915.04	0.00	305,915.04	288,044.92
General Assistance -----	3,988.03	0.00	3,988.03	3,099.62
Unclassified -----	9,870.28	0.00	9,870.28	10,661.30
Total Expenditures -----	<u>587,565.80</u>	<u>0.00</u>	<u>587,565.80</u>	<u>574,909.03</u>
Excess Revenues -----	39,970.05	0.00	39,970.05	20,222.80
(Expenditures)				
Operating Transfers:				
In -----	0.00	1,000.00	1,000.00	21,675.78
(Out) -----	(1,000.00)	0.00	(1,000.00)	(21,675.78)
Beginning Fund Balance -----	101,557.14	10,875.88	112,433.02	92,210.23
Adjustments -----	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(0.01)</u>
Ending Fund Balance -----	<u>\$140,527.19</u>	<u>\$11,875.88</u>	<u>\$152,403.07</u>	<u>\$112,433.02</u>

See accompanying independent auditors' report and notes to financial statements

TOWN OF CARTHAGE, MAINE
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
As of December 31, 2010

	Trust Funds	
	2010	2009
<u>Assets</u>		
Cash & Equivalents -----	\$828.99	\$821.29
Total Assets -----	<u>\$828.99</u>	<u>\$821.29</u>
<u>Fund Balance</u>		
Reserved -----	790.00	790.00
Designated -----	38.99	31.29
Total Fund Balance -----	<u>\$828.99</u>	<u>\$821.29</u>

See accompanying independent auditors' report and notes to financial statements

Page 6

TOWN OF CARTHAGE, MAINE -
STATEMENT OF CHANGES
IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
For the Year Ended December 31, 2010

	Trust Funds	
	2010	2009
Additions:		
Interest -----	7.70	15.25
Donations -----	0.00	0.00
Total Revenues -----	7.70	15.25
Changes in net assets -----	7.70	15.25
Beginning of the year -----	821.29	806.04
End of the year -----	<u>\$828.99</u>	<u>\$821.29</u>

See accompanying independent auditors' report and notes to financial statements

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TOWN OF CARTHAGE, MAINE
 STATEMENT OF CASH FLOWS – FIDUCIARY FUNDS
 For the Year Ended December 31, 2010

	Trust Fund
Cash Flow from Investing Activities:	
Interest -----	0.00
Net Cash provided/(used) by Investing Activities -----	7.70
	<u>7.70</u>
Net Cash provided/(used)	
Beginning Cash -----	821.29
Ending Cash -----	<u>\$ 828.99</u>

See accompanying independent auditors' report and notes to financial statements

TOWN OF CARTHAGE, MAINE
 COMBINING BALANCE SHEET - CAPITAL RESERVE FUND
 On December 31, 2010

	Sanitation Truck <u>Reserve</u>	Compactor <u>Fund</u>	<u>Totals</u>	
			<u>2010</u>	<u>2009</u>
<u>ASSETS</u>				
Due from Other Funds -----	<u>\$9,775.56</u>	<u>\$2,100.32</u>	<u>\$11,875.88</u>	<u>\$10,875.88</u>
Total Assets -----	<u>\$9,775.56</u>	<u>\$2,100.32</u>	<u>\$11,875.88</u>	<u>\$10,875.88</u>
<u>FUND BALANCES</u>				
Designated -----	<u>\$9,775.56</u>	<u>\$2,100.32</u>	<u>\$11,875.88</u>	<u>\$10,875.88</u>
Total Fund Balances -----	<u>\$9,775.56</u>	<u>\$2,100.32</u>	<u>\$11,875.88</u>	<u>\$10,875.88</u>

See accompanying independent auditors' report and notes to financial statements

TOWN OF CARTHAGE, MAINE
COMBINING STATEMENT OF REVENUES, EXPENDITURES
& CHANGES IN FUND BALANCE - CAPITAL RESERVE FUNDS
For the Year Ended December 31, 2010

	Sanitation Truck Reserve	Compactor Fund	Totals	
			2010	2009
<u>REVENUES</u>				
Interest -----	\$0.00	\$0.00	\$0.00	\$381.49
Total Revenues -----	0.00	0.00	0.00	381.49
<u>EXPENDITURES</u>				
Service Charges -----	0.00	0.00	0.00	29.89
Total Expenditures -----	0.00	0.00	0.00	29.89
Excess Revenues ----- (Expenditures)	0.00	0.00	0.00	351.60
Interfund transfers:				
Transfers in -----	0.00	1,000.00	1,000.00	10,875.88
Transfers out -----	0.00	0.00	0.00	(10,799.90)
Beginning Fund Balance	9,775.56	1,100.32	10,875.88	10,448.30
Ending Fund Balance -----	<u>\$9,775.56</u>	<u>\$2,100.32</u>	<u>\$11,875.88</u>	<u>\$10,875.88</u>

See accompanying independent auditors' report and notes to financial statements

TOWN OF CARTHAGE, MAINE
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
AND NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2010

The Town of Carthage, Maine, operates under a Selectmen form of government. The Town provides the following services as authorized by its law:

Public Safety/Protection
Public Works
Recreation/Leisure
Education
Community Development
Welfare/Public Assistance

I. Summary of Significant Accounting Policies

The accounting policies of the Town of Carthage, Maine, conform to generally accepted accounting principles (GAAP). The Government Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments.

A. Reporting Entity

The Town's financial statements include the operations of all organizations for which the Selectmen exercise oversight responsibility. Oversight responsibility is demonstrated by financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

B. Basic Financial Statements – Government-wide Statements

The Town's basic financial statements include both government-wide (reporting on the Town as a whole) and fund financial statements (reporting the Town's major funds). The government-wide financial statements utilize full accrual accounting, similar to the accounting principles applied to a business enterprise. As a result, all receivables, less an estimated amount for those receivables deemed to be doubtful accounts, are accrued as revenues. Likewise, funds received that were not budgeted for use by the Town are deferred until some future period when the people of the Town decide to use them to pay expenditures.

C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and

expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Town of Carthage:

1. Governmental Funds:

Governmental Funds are used to account for the Town's expendable financial resources and related liabilities except those accounted for in proprietary and similar trust funds. The measurement focus is upon determination of changes in financial position. The following are the Town's governmental fund types:

a. General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

b. Capital Reserve Fund - The Capital Reserve Fund is the Governmental Fund used to account for resources restricted to use for the acquisition of or for the construction of capital facilities and other capital assets. In this case it represents funds set aside by the Town of Carthage for the construction of a sand and salt storage facility, sanitation facilities, and the acquisition of compactor equipment.

2. Fiduciary Fund Types

Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent. As such, they are reported separately and not as Town governmental funds.

a. Trust and Agency Funds - Trust funds include expendable trust funds and nonexpendable trust funds. Nonexpendable trust funds represent the principal of the trusts and, as such, are not expendable. Expendable trust funds are the earnings of the trust principal and may be expended at the direction of the Selectmen in a manner consistent with the trust's founding documentation.

D. Basis of Accounting

1. Accrual:

Both governmental and business-type activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The modified accrual basis of accounting is followed by governmental funds, expendable trust funds, and agency funds. Under the modified accrual basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Revenues not considered available are recorded as deferred revenues. Expenditures are recorded when they are incurred or paid.

Property taxes are recognized as revenue in the year for which taxes have been levied, provided they have been collected or it is believed that they are likely to be collected within 60 days after year-end. Licenses and permits, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as they are earned and received.

E. Investments

The Town of Carthage, Maine, has no investments other than its capital assets (general fixed assets).

F. Capital Assets

Capital assets are recorded as expenditures in the governmental funds and are no longer capitalized at cost in the General Fixed Assets account group. Instead, capital assets appear in the government-wide statements along with their depreciation.

G. Total Columns

Total columns on the combined statements are captioned "Memoranda Only" to indicate that they contain data presented only to facilitate financial analysis. Data in these columns do not present the financial position, the results of operations, or changes in financial position in conformity with generally accepted accounting principles. Such data are not comparable to consolidation since inter-fund eliminations have not been made.

II. Notes to the Financial Statements

A. Budgetary Procedures and Budgetary Accounting

At least 30 days prior to the Town Meeting, the Board of Selectmen examine a proposed operating budget for the General Fund for the fiscal year commencing January 1. The operating budget includes proposed expenditures and the means of financing them. Public meetings are conducted to obtain citizen comments on the proposed budget. The budget is legally adopted through passage of appropriation articles at the Town Meeting.

B. Cash and Investments

The Town's deposits at year end were covered by Federal Depository Insurance Corporation or were fully collateralized as required by Maine law. Maine statutes authorize the Town to invest funds in savings banks, trust companies, and national banks within the State. Funds can, also, be invested with state or federal building and loan or savings and loan associations and credit unions located within the State of Maine.

General Fund Cash:

Checking account	\$5,538.18
Savings account	5.31
Petty Cash	<u>100.00</u>
Total General Fund	<u>\$ 5,643.49</u>

Capital Reserve Fund Cash:

Savings accounts	\$ 0.00
Certificate of Deposit	<u>0.00</u>
Total Capital Reserve	<u>\$ 0.00</u>

Trust Fund Cash:

Savings account	<u>\$828.99</u>
-----------------	-----------------

C. Property Taxes

The Town's property tax was levied on the assessed valuation of property located in the Town. Assessed values are established annually by the Town at an estimated 90% of current market value. The year end balances of Property Taxes Receivable are presented in summary in the Combined Balance Sheet, in the General Fund and in the government-wide statement of net assets. The specific details of the unpaid balances are presented in the support schedule, as noted in the Table of Contents, that follow these notes.

D. Deferred Tax Revenues

Revenues from property taxes are recognized when they become both measurable and available. Accordingly, taxes receivable and collected during the year or which were collected or are estimated to be collectable during the 60 day period immediately following December 31, 2010, are recognized as revenues for the year. Taxes Receivable collectible subsequent to the 60 day period after year end are reflected as Deferred Tax Revenues. Since the Government Accounting Standards Board had decreed that such receipts were to be accrued as revenue these figures did not appear in the Government Wide statement last year; however, the Town has chosen to continue the practice of deferring tax revenues in the fund financial statements.

Schedule of Deferred Tax Revenue

	<u>Tax Year</u>	<u>Amount Deferred</u>	
Taxes Receivable:			
	2010	\$ 45,522.27	
	2009	<u>6.55</u>	
Total Taxes Deferred			\$ 45,528.82
Tax Liens:			
	2009	\$31,038.24	
	2008	11,297.54	
	2007	593.46	
	2006	560.49	
	2005	552.46	
	2004	<u>467.28</u>	
Total Liens Deferred			<u>44,509.47</u>
Total Deferred Tax Revenue			<u>\$90,038.29</u>

E. Deferred Revenues

Revenues are deferred if a government receives resources before it has earned them or before the citizenry or its representatives have authorized the acceptance or use of such funds. The following schedule outlines the deferred revenues of the Town of Carthage, Maine, as December 31, 2010.

<u>Description</u>	<u>Deferred Balances</u>
Revenue Sharing	\$35,858.87
Tree Growth Reim.	32,182.59
Excise Taxes	69,056.91
DOT Block Grant	<u>14,448.00</u>
Totals	<u>\$151,546.37</u>

F. Types of Fund Balances:

1. Reserved Fund Balance

a. **Trust Funds** - This is the principal of the trusts and is, unless otherwise stated in the Trust documents, not expendable.

2. Designated Fund Balance

a. **General Fund** - The Designated Fund Balance of the General Fund contains account balances that the Town has decided to carry forward and which are outlined in the Schedule of Departmental Operations as "Carried Balances" following these notes.

b. Capital Reserve Funds - The Designated Fund Balance of the Capital Reserve Funds contains the funds designated by the Town for use in pre-approved capital acquisition or construction projects. The amounts represented by the Capital Reserve Funds' Designated Fund Balances are funds deposited in the Funds' accounts, earned by these balances, and/or owed to the Capital Reserve Funds by the General Fund.

c. Trust Funds - The Designated Fund Balance of the Trust Funds contains the earnings of those funds, usually the interest earnings of the principal, that may be expended at the direction of the Board of Selectmen as directed by the Trust documents.

3. Undesignated Fund Balance

a. General Fund - The Undesignated Fund Balance of the General Fund is the net value of the General Fund's Assets obtained by subtracting from its total asset value all liabilities and the amount of the Designated Fund Balance, the value of those assets whose use has been previously designated. For an analysis of the assets that compose the General Fund's Undesignated Fund Balance (a.k.a. Surplus), turn to Support Schedule, Calculation of Undesignated Fund Balance – General Fund, on the last page of this report.

G. Accounts Receivable:

1. General Fund –

Homestead Reimbursement	\$ 4,253.14
William Skidgell, fire eng.	900.00
Fire Dept. Auxilliary	464.51
Sand & salt shed	<u>65,818.47</u>
Total	<u>\$71,436.12</u>

H. Due from & Due to Other Funds

These are inter-fund receivables and payables; that is, they are owed to one fund from or by another. The inter-fund receivables as of December 31, 2010, total \$11,875.88 and represent money borrowed from the Capital Reserve Funds by the General Fund.

I. Accounts Payable:

Accounts Payable represent current obligations of the Town to pay suppliers, contractors, and others. As of December 31, 2010, the Town's accounts payable were:

Stephen Brown	\$19,000.00
SAD #21/RSU #10	73,076.43
Reconstruction & tarring	5,700.00
Joann Rogers	6.10
Med-Care Ambulance	<u>18.00</u>
Total accounts payable	<u>\$97,800.53</u>

Prepaid Taxes:

Prepaid taxes represent money paid to the Town prior to the assessment of taxes. As of December 31, 2010, the Town had prepaid taxes in the amount of \$387.10.

Adjustments to Net Assets:

Net assets in the Government Wide statement were adjusted to reflect changes in capital assets. Pursuant to Government Accounting Standards Board, Town land value was adjusted to equal its acquisition value of \$32,694.70 or a decrease of \$86,250.00. The purchase of a new tank truck following the sale of the old tank truck and the removal of it and its related, accumulated depreciation resulted in a further increase in the portion of net assets that reflects investment in capital assets of \$4,800.85; also, the purchase of two generators for \$1,200.00 each adds another \$2,400.00. Deferred revenues were remove from the liabilities and added to the net assets to adjust for prior years' accounting practices in the amount of \$168,031.61. Therefore, total net assets increased \$88,982.46.

TOWN OF CARTHAGE, MAINE
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET TO ACTUAL -- GENERAL FUND
For the Year Ended December 31, 2010

	<u>Budget</u>	<u>Actual</u>	Variance Favorable/ (Unfavorable)
<u>REVENUES</u>			
Property Taxes -----	\$415,728.46	\$426,950.82	\$11,222.36
Excise Taxes -----	0.00	69,818.82	69,818.82
Charges for Services -----	0.00	55,154.72	55,154.72
Intergovernmental -----	58,778.78	65,973.70	7,194.92
Interest -----	0.00	6,132.94	6,132.94
Miscellaneous -----	32,618.59	3,504.85	(29,113.74)
Total Revenues -----	<u>507,125.83</u>	<u>627,535.85</u>	<u>120,410.02</u>
<u>EXPENDITURES</u>			
General Government -----	97,716.30	82,076.58	15,639.72
Protection -----	43,015.54	38,053.41	4,962.13
Roads -----	187,205.51	112,428.64	74,776.87
Health & Sanitation -----	42,648.43	34,624.36	8,024.07
General Assistance -----	5,279.31	3,988.03	1,291.28
Education -----	279,082.04	239,419.46	39,662.58
County Taxes -----	26,833.00	26,833.00	0.00
Cemeteries -----	668.58	609.46	59.12
Unclassified -----	9,164.25	9,870.28	(706.03)
Total Expenditures -----	<u>691,612.96</u>	<u>547,903.22</u>	<u>143,709.74</u>
Excess Revenues ----- (Expenditures)	(184,487.13)	79,632.63	264,119.76
Operating Transfers:			
(Out) -----	(1,000.00)	(1,000.00)	0.00
Beginning Fund Balance ---	<u>101,557.14</u>	<u>101,557.14</u>	<u>0.00</u>
Ending Fund Balance -----	<u>(\$83,929.99)</u>	<u>\$180,189.77</u>	<u>\$264,119.76</u>

See accompanying independent auditors' report and notes to financial statements

TOWN OF CARTHAGE, MAINE
 RECONCILIATION OF THE STATEMENT OF
 REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES OF GOVERNMENTAL
 FUNDS TO THE GOVERNMENT WIDE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2010

Net change in fund balances - total governmental funds ----- \$39,970.10

Amounts reported for governmental activities in the statement
 of activities are different because:

Property taxes receivable that were accrued in the fund statement
 that were accrued in the Statement of Changes in Net Assets in
 the previous year ----- (10,765.62)

Protection expenditures in the Government Wide statement were
 reduced to reflect the investment in Capital Assests ----- 5,991.47

General Government expenditures in the Government Wide
 statement were reduce to reflect thc investment in Capital Assets ----- 1,200.00

Depreciation expense on capital assets is reported in the
 government-wide statement of activities and changes in net assets,
 but they do not require the use of current financial resources.
 Therefore, depreciation expense is not reported as expenditure
 in governmental funds. ----- (65,258.78)

Change in net assets of governmental activities ----- (\$28,862.83)

TOWN OF CARTHAGE, MAINE
RECONCILIATION OF THE BALANCE
SHEET OF GOVERNMENTAL FUNDS
TO THE GOVERNMENT WIDE STATEMENT OF NET ASSETS

On December 31, 2010

Total fund balance - total governmental funds ----- \$152,403.12

Amounts reported for governmental activities in the
statement of net assets are different because:

Deferred tax revenue not included in the government
wide statement of net assets. The government wide
approach uses the full accrual method of accounting
thus, taxes receivable are counted as revenue ----- 90,038.29

Capital assets not included in governmental funds ----- 1,588,680.20

Depreciation of capital assets has not been recognized as a
contra asset in the current financial resources in the
governmental funds balance sheet. ----- (925,909.72)

Net assets of governmental activities ----- \$905,211.89

TOWN OF CARTHAGE, MAINE
SCHEDULE OF DEPOSIT RECONCILIATION - CASH BASED
For the Year Ended December 31, 2010

Beginning Cash & Deposits ----- \$12,985.31

Additions:

Property tax receipts -----	\$378,740.17	
Excise tax receipts -----	69,056.91	
Intergovernmental receipts -----	99,593.18	
Charges for municipal services -----	55,154.72	
Interest earned on deposits -----	6,132.94	
Miscellaneous receipts -----	2,556.55	
Refunds -----	4,397.48	
Total cash received -----		615,631.95

Reductions:

General government activities -----	\$134,339.53	
Protection services -----	38,207.32	
Health & sanitation services -----	34,624.36	
Roads & bridges -----	117,528.64	
County taxes -----	26,833.00	
Education -----	206,005.41	
General assistance -----	3,988.03	
Cemetery maintenance -----	609.46	
Miscellaneous payments -----	60,553.61	
Refunds -----	284.42	
Total cash payments -----		(622,973.78)

Ending Deposits ----- \$5,643.48

TOWN OF CARTHAGE, MAINE
Calculation of Undesignated Fund Balance - General Fund
On December 31, 2010

Total Assets -----	\$492,175.61
Less:	
Total Liabilities -----	<u>(351,648.37)</u>
Total Fund Balance -----	140,527.24
Designated Fund Balance -----	<u>(95,518.71)</u>
Undesignated Fund Balance -----	<u>\$45,008.53</u>
(a.k.a. "Surplus")	
Components of Undesignated Fund Balance:	
Cash and deposits -----	\$5,643.49
Less:	
Accounts Payable -----	\$97,800.73
Deferred Revenues -----	151,546.37
Prpaid Taxes -----	387.10
Designated Fund Balance -----	95,518.71
Due to Other Funds -----	<u>11,875.88</u>
Total Cash Committed Elsewhere -----	<u>(357,128.79)</u>
Cash Component of Undesignated Fund Balance -----	(351,485.30)
Other Elements of Undesignated Fund Balance:	
Prepaid Expenditures -----	\$10,800.00
Accounts Receivable -----	71,436.12
Deferred Tax Revenue -----	(90,038.29)
Taxes & Liens Receivable -----	<u>404,296.00</u>
Total Other Elements -----	<u>396,493.83</u>
Undesignated Fund Balance -----	<u>\$45,008.53</u>
(a.k.a. "Surplus")	

TOWN OF CARTHAGE, MAINE
SCHEDULE OF TAXES RECEIVABLE and TAX LIENS

On December 31, 2010

	<u>2010</u>	<u>2009</u>
Taxes Receivable		
2010 -----	\$359,779.98	\$0.00
2009 -----	<u>6.55</u>	<u>329,576.51</u>
Total Taxes Receivable -----	<u>\$359,786.53</u>	<u>\$329,576.51</u>
Tax Liens		
2009 -----	\$31,038.24	\$0.00
2008 -----	11,297.54	20,700.92
2007 -----	593.46	14,447.00
2006 -----	560.49	560.49
2005 -----	552.46	552.46
2004 -----	<u>467.28</u>	<u>467.28</u>
Total Tax Liens -----	<u>\$44,509.47</u>	<u>\$36,728.15</u>

TOWN OF CARTHAGE, MAINE
SCHEDULE OF TAX ASSESSMENT
For the Year Ended December 31, 2010

Assessments:

County Tax -----	\$26,833.00	
Municipal Appropriation -----	188,452.00	
Local Education Appropriation -----	279,082.04	
Overlay (3.069%) -----	<u>12,758.79</u>	
Total Assessments -----		\$507,125.83

Deductions:

State Municipal revenue Sharing -----	\$44,254.64	
Homestead Reimbursement -----	14,524.14	
Other Revenue -----	<u>32,618.59</u>	
Total Deductions -----		<u>91,397.37</u>

Net Assessment for Commitment -----		<u>\$415,728.46</u>
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TOWN OF CARTHAGE, MAINE
Schedule of Inter Fund Receivables
For the Year Ended December 31, 2004

<u>Descriptions</u>	<u>Due from</u>	<u>Due to</u>
General Fund:		
Capital Reserve Fund -		
Sanitation Fund	\$ -	\$ -
Sand & Salt Shed Fund	3,442.40	-
Compactor Fund	-	-
Totals	<u>3,442.40</u>	<u>-</u>
Capital Reserve Fund:		
General Fund	-	3,442.40
Trust Fund	<u>-</u>	<u>-</u>
Totals	<u>\$ 3,442.40</u>	<u>\$ 3,442.40</u>

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Selectmen
Carthage, Maine

I have audited the financial statements of the governmental activities, each major fund as of and for the year ended December 31, 2010, which collectively comprise the Town of Carthage, Maine's basic financial statements and have issued my report thereon dated August 18, 2011. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing my audit, I considered the Town of Carthage, Maine's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Carthage, Maine's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Town of Carthage, Maine's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Municipalities financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control over financial reporting was for the limited purpose described in the paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Carthage, Maine's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Selectmen, others within the Municipality, and Federal awarding agencies and pass-through entities and is not intended to and should not be used by anyone other than the specified parties.


Larry L. Campbell, CPA

NOTES

